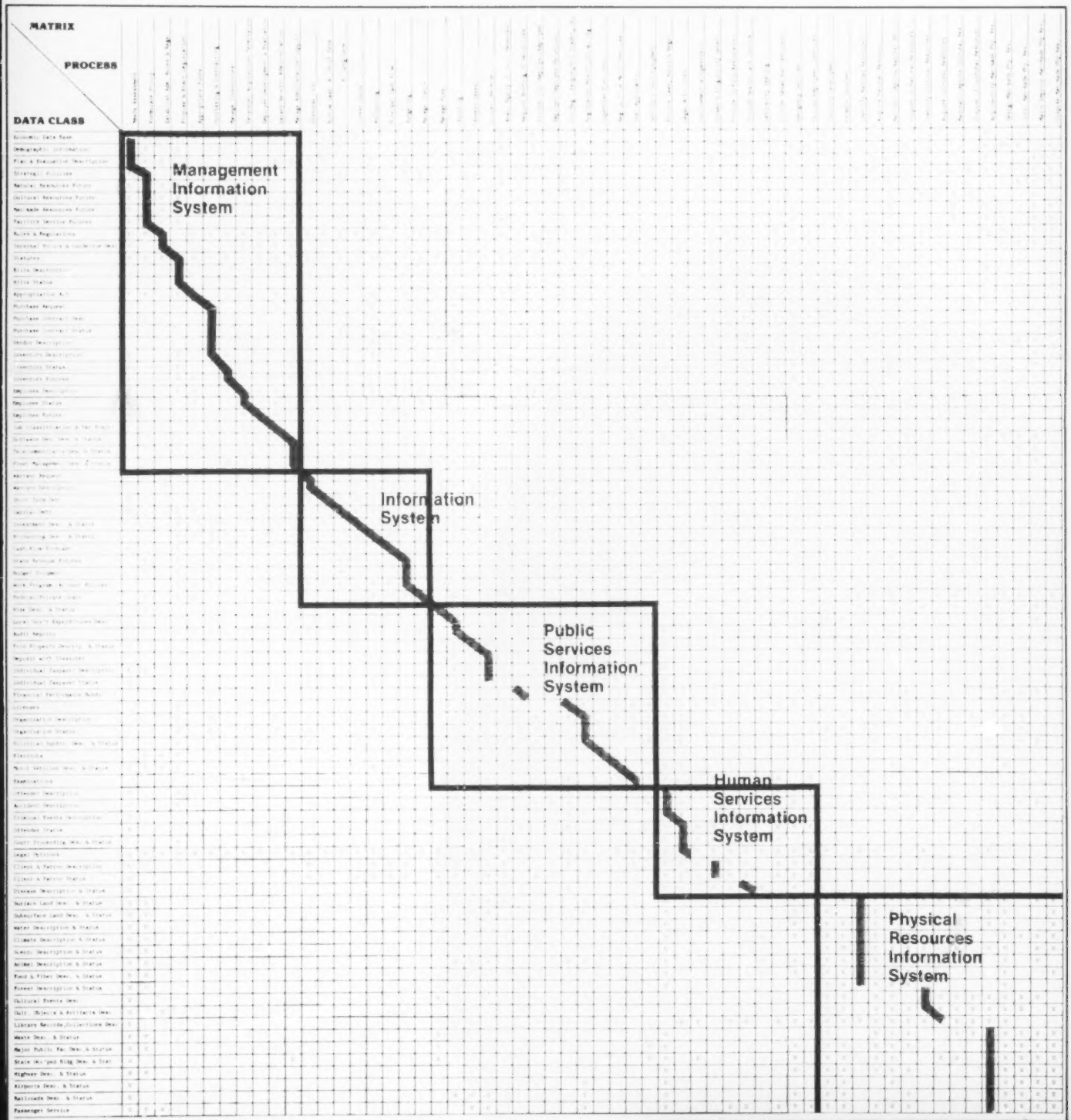
TWENTY-SIXTH BIENNIAL REPORT
of the UTAH STATE TAX COMMISSION
VOLUME II July 1981-June 1982

UTAH SYSTEMS PLANNING
Process / Data Class Matrix



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TWENTY-SIXTH BIENNIAL REPORT of the UTAH STATE TAX COMMISSION VOLUME II

David L. Duncan
Chairman

Douglas F. Sonntag
Vice-Chairman

Georgia B. Peterson
Robert O. Bowen
Commissioners

Phillip E. Procter
Executive Secretary

Vernon J. Christensen
Editor-Contributor

For the fiscal year July 1, 1981 to June 30, 1982

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UTAH STATE TAX COMMISSION

OFFICE OF THE COMMISSIONERS
STATE OFFICE BUILDING
SALT LAKE CITY, UTAH 84134
801-533-5831

DAVID L. DUNCAN - CHAIRMAN
DOUGLAS F. SONNTAG - VICE CHAIRMAN
GEORGIA B. PETERSON - COMMISSIONER
ROBERT O. BOWEN - COMMISSIONER

SCOTT M. MATHESON - GOVERNOR

Dear Governor, Legislators, and Interested Citizens:

We are pleased to present our Twenty-sixth Biennial Report (VolumeII) for the fiscal year 1981-82, made in compliance with Section 59-5-46, Utah Code Annotated, 1953, as amended.

The State Tax Commission is responsible for collecting most of the state's revenues. We also supervise the administration of local property taxes which provide a significant portion of the funds for local government, as well as the State Uniform School Fund. Our role as the State Board of Equalization takes on added significance as the public increases its use of the property tax appeals process. This role will become one of manifest importance as a result of the factoring process duly ordered by the Tax Commission in December 1980 and to reoccur in each subsequent even-numbered year. Hence, a new factoring order has been issued in 1982 to be utilized in computing property taxes for 1983. The Tax Commission did this in keeping with its constitutional and statutory mandates to assure state wide equity and uniformity.

The passage of Proposition 1 responds to a long awaited and much needed change to further insure equity in the tax burden between commercial and residential properties. It also brings with it some challenging administrative problems to both the Legislature and the Tax Commission. We will look forward to working with you to resolve these problems.

Our report summarizes the taxes we have collected in the past year. We also wish to emphasize reorganization and the employment of automation has helped to demonstrate or concern and effort towards enhancing the cost effectiveness of the Commission and State government.

Some of the more important and interesting issues affecting the State's tax future are discussed. Additionally, we have presented a brief review of recent tax legislation, as well as a preview of recommendations for further action. As concerns about taxation and the Utah economy become greater, we are sure that this report will be a useful tool to you.

Sincerely,

David L. Duncan, Chairman

Robert O. Bowen, Commissioner

Douglas F. Sonntag, Commissioner

Georgia B. Peterson, Commissioner

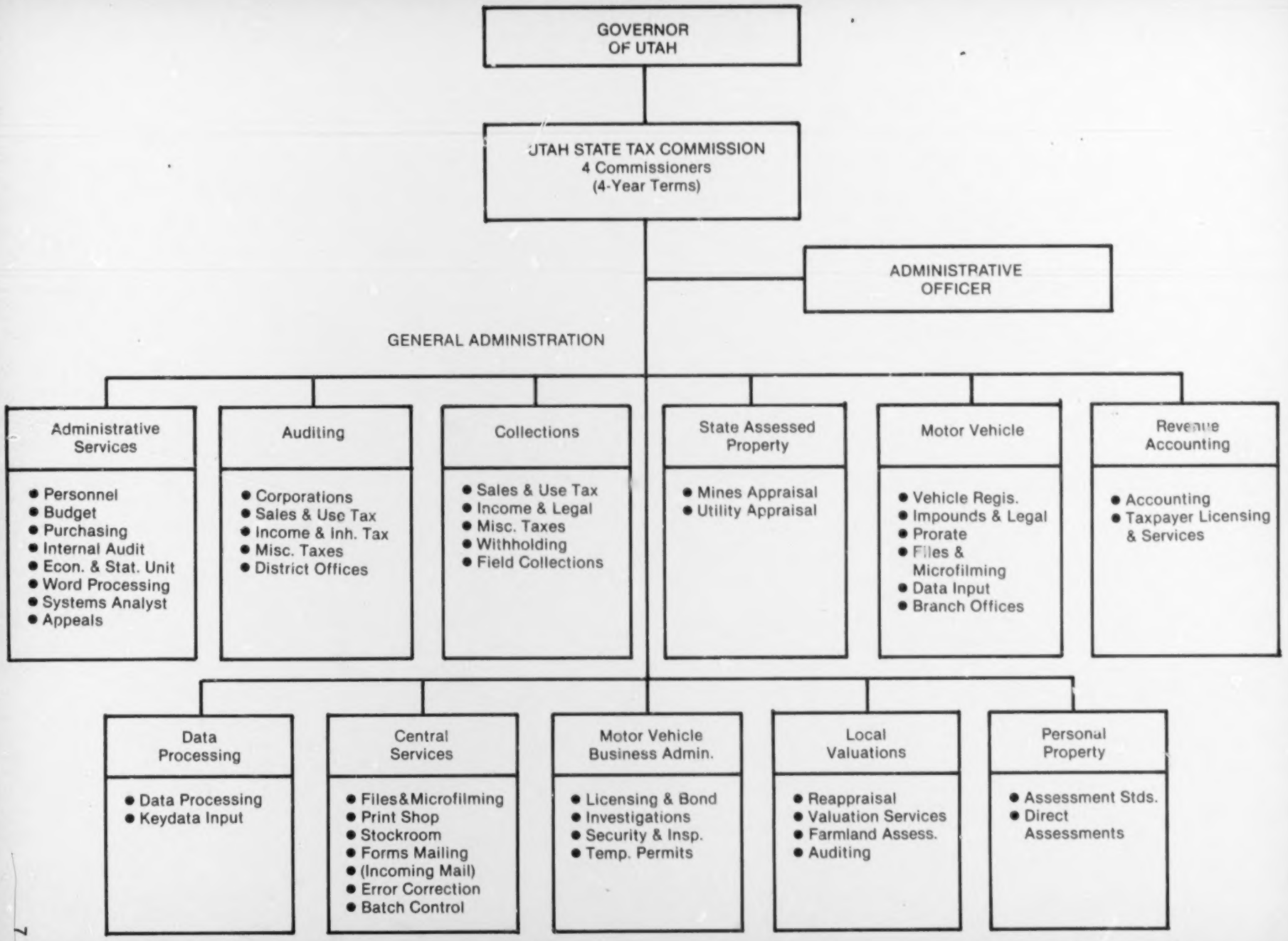
ORGANIZATIONAL OVERVIEW

The Utah State Tax Commission is headed by a four-member Commission with not more than two members from the same political party. Members are appointed by the governor with the consent of the senate. The commissioners serve a four-year term. The legislature determines their salaries.

The commissioners function in the capacity of the State Board of Equalization wherein they equalize evaluations subject to tax laws. The board may act on its own initiative to correct valuations on property which has been over-assessed, under-assessed or non-assessed. The commissioners also act as a board of appeals to hear appeals from decisions of county boards of equalization.

The commissioners perform a quasi-judicial function in matters involving any of the taxes administered by it. A taxpayer may initiate proceedings which can result in either an informal or formal hearing before the Commission.

Finally, the commissioners are the executive directors of the entire Tax Commission—a department which consists of eleven separate divisions employing a total of some six hundred employees. As such, they may formulate policy and promulgate rules and regulations to assist the various divisions of the Tax Commission in effectively interpreting the laws they are charged with administering.


GOVERNOR
OF UTAH
UTAH STATE TAX COMMISSION
4 Commissioners
(4-Year Terms)
ADMINISTRATIVE
OFFICER
GENERAL ADMINISTRATION
Administrative Services
• Personnel
• Budget
• Purchasing
• Internal Audit
• Econ. & Stat. Unit
• Word Processing
• Systems Analyst
• Appeals
Auditing
• Corporations
• Sales & Use Tax
• Income & Inh. Tax
• Misc. Taxes
• District Offices
Collections
• Sales & Use Tax
• Income & Legal
• Misc. Taxes
• Withholding
• Field Collections
State Assessed Property
• Mines Appraisal
• Utility Appraisal
Motor Vehicle
• Vehicle Regis.
• Impounds & Legal
• Prorate
• Files & Microfilming
• Data Input
• Branch Offices
Revenue Accounting
• Accounting
• Taxpayer Licensing & Services
Data Processing
• Data Processing
• Keydata Input
Central Services
• Files&Microfilming
• Print Shop
• Stockroom
• Forms Mailing
• (Incoming Mail)
• Error Correction
• Batch Control
Motor Vehicle Business Admin.
• Licensing & Bond
• Investigations
• Security & Insp.
• Temp. Permits
Local Valuations
• Reappraisal
• Valuation Services
• Farmland Assess.
• Auditing
Personal Property
• Assessment Stds.
• Direct Assessments

REVENUE ACCOUNTING

H. Floyd Tanner, Director
Gil Naisbett, Assistant Director

The Revenue Accounting Division of the State Tax Commission is responsible for the accurate receipting and depositing with the State Treasurer of all tax revenues collected by the Tax Commission. Also for the establishment and maintenance of accounting records to facilitate the publication of accurate and informative reports and statistical information. General and Subsidiary Ledgers, Journals, and other records are maintained to assist in this responsibility.

Other specific responsibilities of the Revenue Accounting Division include preparation of refund vouchers; safekeeping of surety bonds and other negotiable instruments and securities deposited by taxpayers; control over the sale of cigarette revenue stamps; maintenance of the Tax Commission Revolving Fund used for change funds in various branch offices; payment of petty cash items and travel advances; control over returned checks; and licensing of cigarette, motor fuel and special fuel dealers.

The quarterly distribution of all local option sales tax, mass transit tax and transient room tax back to the participating localities is also a major responsibility of the Revenue Accounting Division.

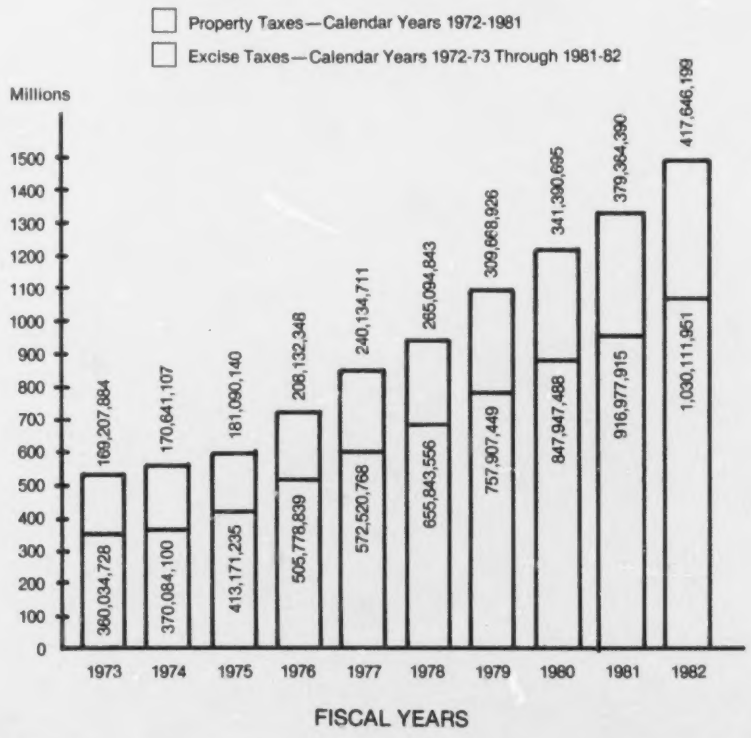
Figure A shows the level of property tax and excise taxation during the past 10 years. As can be clearly seen in Figure A and Table 3 (appendix), property taxes are assuming a smaller role in total revenue collections, while excise taxes' percentage of the total continue to increase.

Figure B illustrates, with pie charts, the funds into which excise tax revenues are deposited and shows which taxes provide the greatest source of revenue for each fund.

Appendix tables 1 and 2 show excise revenue collection comparisons and tables 4, 5, and 6 show distribution of local sales tax, transient room tax, and transit authority tax to the participating units of government.

FIGURE A

COMPARISON OF PROPERTY TAX
AND EXCISE TAX COLLECTIONS

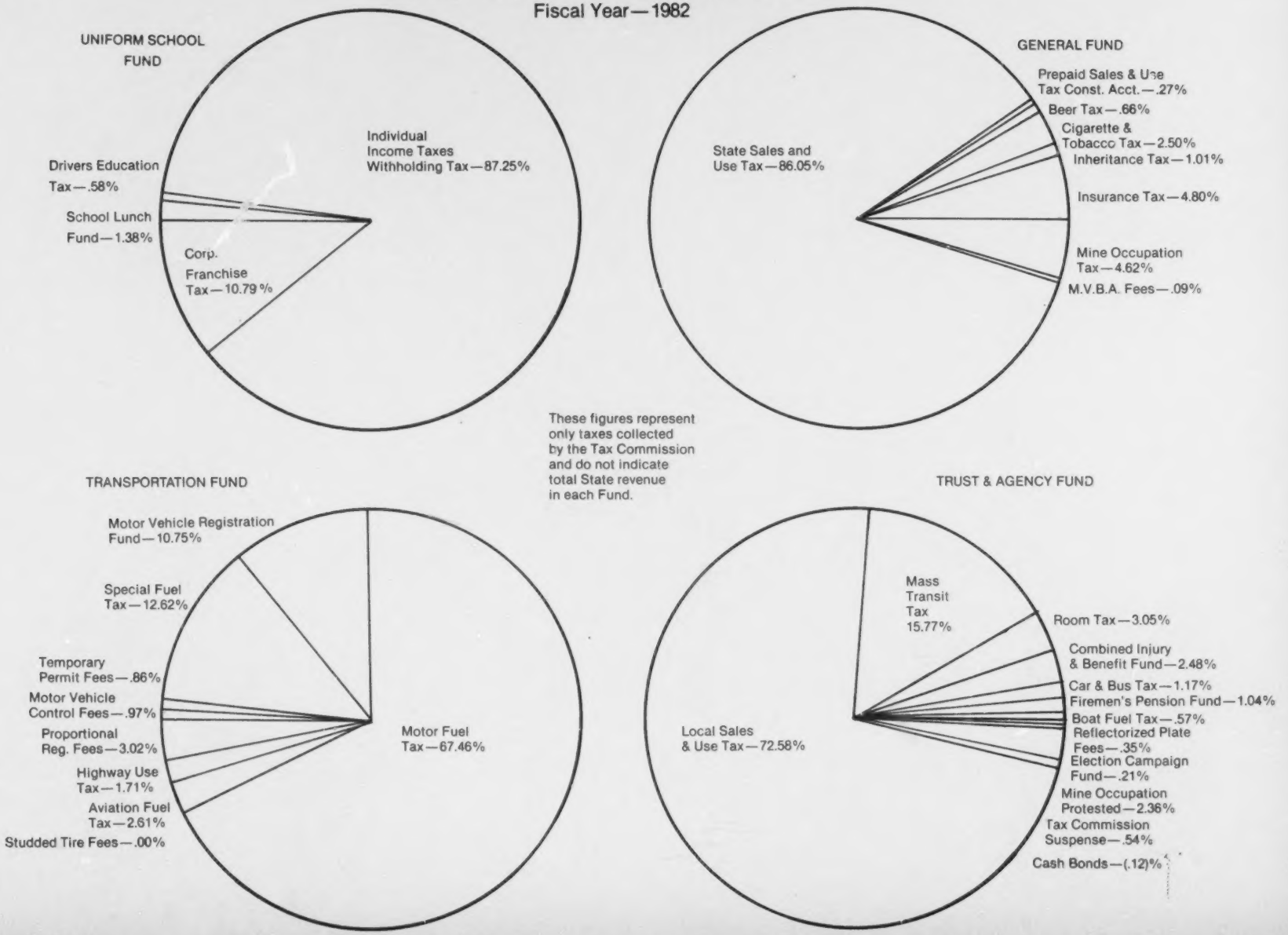


TAXES AND NET COLLECTIONS BY TAX COMMISSION

FIGURE B

Showing funds and percentage each tax contributes.

Fiscal Year—1982



AUDITING

Don Bosch, *Chief Auditor*

The auditing division has recently effected a reorganization to a functional program consistent with the recommendations contained in the Tax Management System Report. The division now has an office section with Horace Gailey as the assistant director, a field section with Reid Lloyd serving as the assistant director and a third group, the oil and gas audit team under the supervision of assistant director George Bowman.

Rick Leimback is in charge of a program to train auditors in all tax areas which will permit us to reduce the potential number of times a taxpayer may be contacted for an audit. All taxes will be reviewed at one time.

The Tax Management System is being implemented throughout the commission, and the auditing division is correlating its activities with the other divisions who are also initiating innovative and far reaching changes in the field of tax administration. The income tax returns, for example, were reviewed this year through use of extensively increased computer applications. This has eliminated the need for a number of review functions formerly performed by auditors and has left the auditors free to perform more meaningful audit tasks. A side benefit of the data entry is the additional statistical information available that provides us with the ability to select the accounts that will produce the most effective desk and field audits. Also, the computers have detected errors that resulted in tax adjustments of almost 1.5 million dollars through June 30, 1982.

We have expanded our out-of-state audit program extensively and have initiated several new audit programs that involve oil and gas producers. These efforts are reflecting substantial results in additional tax billings with over a half million dollars in oil and gas audit deficiencies; 1.6 million in sales and use tax audit deficiencies; 1.9 million in corporation franchise taxes and $60,000 in motor fuel taxes. These amounts resulted from just a few trips in 1982. In August, a team of auditors began a review of U.S. Mineral Management records in Casper, Wyoming and Albuquerque, New Mexico. Preliminary investigation indicated a probability of significant recoveries for Utah in this review of Federal Royalty payments.

At the time of reorganization, a new section for compliance and enforcement, under the direction of Bill Gray, was established. Several new techniques and procedures have been developed with the help and cooperation of the Attorney General's Office to insure that each person pays a fair share of taxes. These procedures will resolve some of the problems created by illegal tax protestors who use schemes to unlawfully evade paying their fair share of the costs of schools and state government services.

The training program mentioned earlier, together with the newly-created program, produces flexibility that permits us to target problem areas and give them maximum coverage.

The amounts shown in table 7 indicate that audit recoveries are a significant item and we are still not reaching a level of diminishing returns on our audit investment. An increase in the number of auditors should prove to be a wise investment as the account volume increases in just about every one of these tax areas.

COLLECTIONS

Kent H. Price, *Director*

The Collection Division, previously responsible for maintaining individual accounts and billing delinquent taxpayers for thirteen different taxes has experienced three years of extensive change. Organization of groups handling specific duties rather than groups specializing in certain taxes has increased efficiency. Computerization of withholding and income tax has reduced account maintenance. As the automation of sales and special fuel tax is refined, it also promises to reduce the clerical duties of the division. Income tax is processed through the automated "Gotcha" program which applies refunds to previously delinquent taxes. During the first nine months of 1982, total collections effected through this system were approximately $675,000.00. Change became a necessity in order to stay within budgetary guidelines and still handle the tremendous increase in the volume of accounts due primarily to Utah's growth in its economy and population.

Attention is now centered on the specialization of more advanced collection procedures such as personal contact by telephone, field representatives or eventual legal actions when all other efforts have been exhausted. Procedures and goals are being developed with standards of performance being established for additional employees. Performance is being monitored and the needs of collectors assessed. In a cost ratio report prepared by the division, a monthly average of $18.60 was collected for every dollar spent. This represents a total collection of approximately $12,000,000.00 for the fiscal year ending June 30, 1982. Specialization of the division will create even more productive, professional employees.

APPEALS

Jerry Larrabee, *Director*

The Commission has the responsibility as a quasi-judicial body to investigate facts pertaining to an appeal, to hold hearings (formal and informal), and to draw conclusions and exercise discretion of a judicial nature in all tax areas. The appeals come to the Commission in six major areas: (1) property taxes (locally assessed); (2) property tax (state assessed); (3) personal property; (4) sales and use tax; (5) income tax and miscellaneous taxes.

The Commission has organized a staff of two people to assist in the managing and investigating of appeals and setting of hearings. This procedure functions well and has helped the Commission handle the increased number of appeals.

The Commission considered nine hundred and three appeals having a combined tax revenue of $13,505,035.00.

FIGURE C

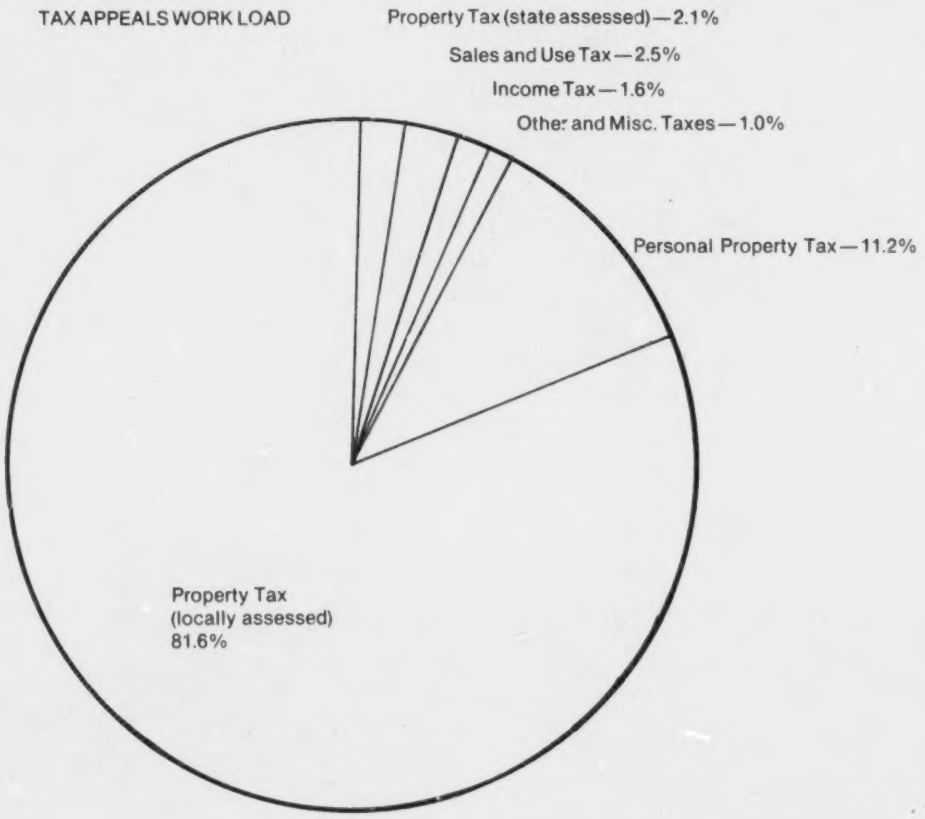
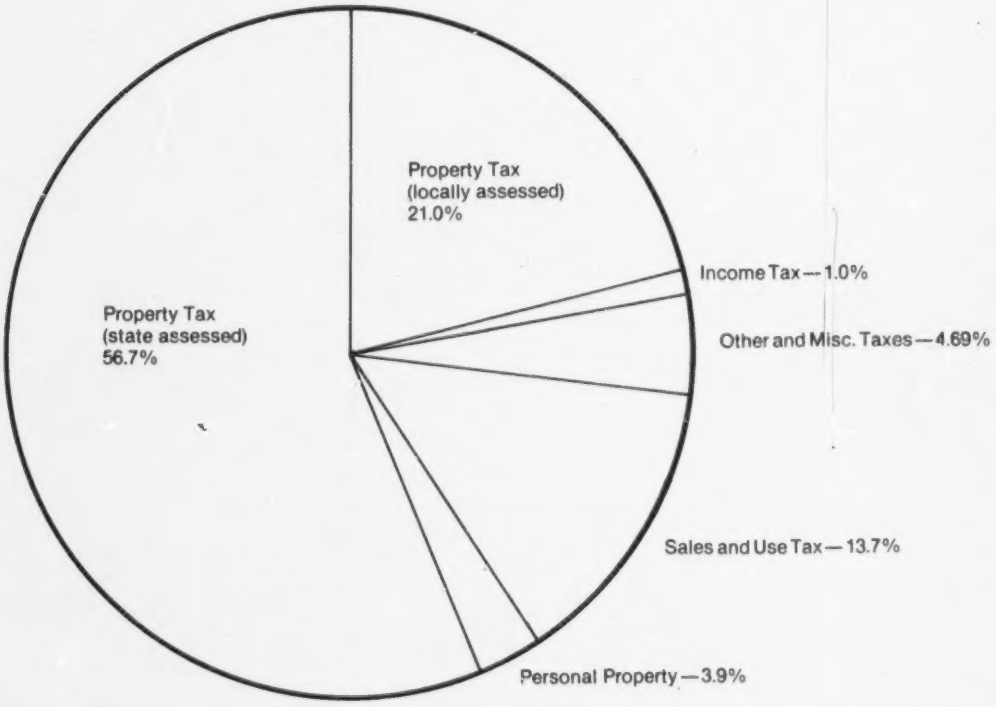

TAX APPEALS WORK LOAD
Property Tax (state assessed) — 2.1%
Sales and Use Tax — 2.5%
Income Tax — 1.6%
Other and Misc. Taxes — 1.0%
Personal Property Tax — 11.2%
Property Tax
(locally assessed)
81.6%

FIGURE D

TAX DOLLARS UNDER APPEAL



PERSONAL PROPERTY

Robert Stringham, *Director*

The Personal Property Division is responsible for promulgating assessment standards, policies, programs, and procedures to insure uniformity and equity in the local assessment of personal property by each county assessor. Each year, committee meetings are held, a program at the Assessor's School is presented, and publications, schedules, and other information are mailed to the assessors in an attempt to create a common philosophical, informational, and procedural basis for the assessment of personal property.

This division aids in the assessment of licensed vehicles utilizing the computer Mail Out Program. The Mail Out Program assesses the lion's share of motor vehicles, which had a total assessed value of over $300 million in 1981, according to figures compiled by the State Assessed Property Division.

Passed in 1969, Section 59-5-110 of the *Utah Code Annotated* established for this division a program of routinely auditing 20 percent of each county's personal property accounts each year. Again, figures compiled by the State Assessed Property Division for 1981 show that locally assessed personal property other than licensed vehicles exceeded 430 million.

During the fiscal year 1982, we audited accounts having a total assessed value of 45 million. The Audit Program resulted in an increase in assessed value of over 18 millon or an increase of about 40 percent.

Each county pays a portion of the cost of the Audit Program. Please refer to Figure E which graphically depicts ratios of revenue to cost. The number of counties is on one axis and on the other the ratios of additional revenue collected to revenues expended due to the Auditing Program. The overall state average is 13:1 this year compared to 10:1 for last year.

Figure F compares the net assessed value increase from the Auditing Program for the last five fiscal years.

FIGURE E

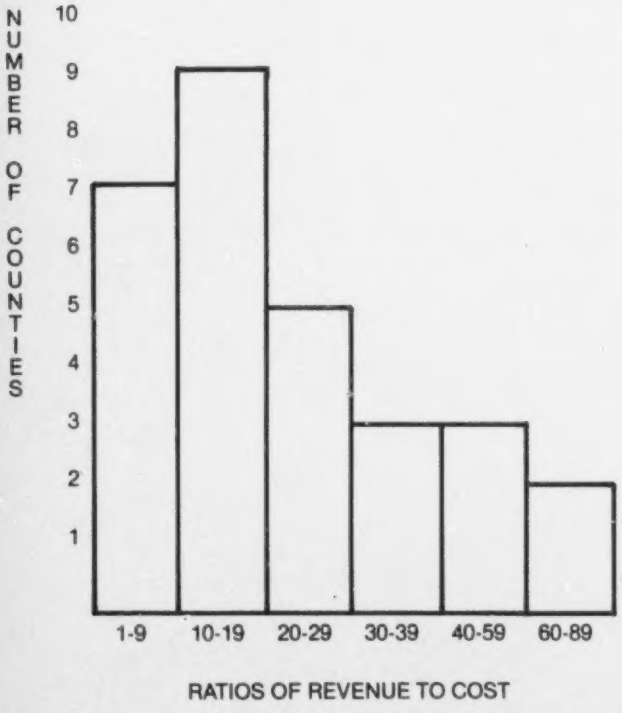
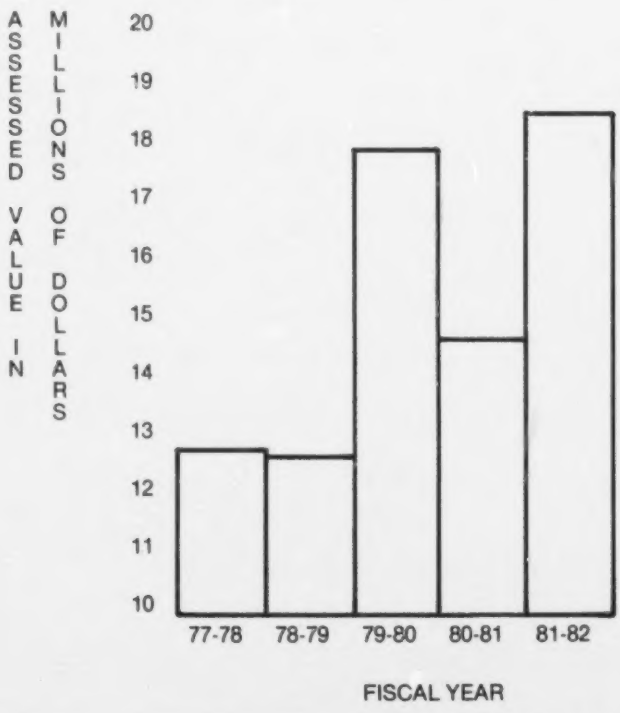


FIGURE F



LOCAL VALUATION

Joseph Dunlop, *Director*

The past fiscal year has seen the reappraisal of two counties, Beaver and Uintah, that had previous contracts with Local Valuation. This leaves Millard County as the last county with a contract under the old reappraisal program. The completion of this county will bring to the close the reappraisal program.

The emphasis of the division has turned to the auditing of the county assessors' records and providing assistance of appraisal personnel. The Sales/Assessment Ratio Study is the backbone of the auditing function. This study shows the effectiveness of the county assessors in maintaining their county's level in comparison to the other counties in the State. This year's study shows the effect of the first factoring ordered by the State Tax Commission, which has brought closer uniformity to the level of assessment in the State, comparing county to county.

County assistance has been rendered to many counties from updating records for those counties on the State C.A.A.S. to appraisals and appeals.

Washington, Tooele, Emery, and Wayne Counties have had their farm land reclassified for the Farmland Assessment Act during this same period. This process is done from the most up-to-date aerial photographs and physical inspection of property by the staff at Local Valuation.

Grounds have been laid for an expanded auditing of properties that are on the F.A.A. to insure compliance with the statutes and regulations. This will provide additional control of the program for the county assessors.

The computerized commercial card that was developed last year has been used by five counties: Duchesne, Wasatch, Rich, Daggett, and Morgan.

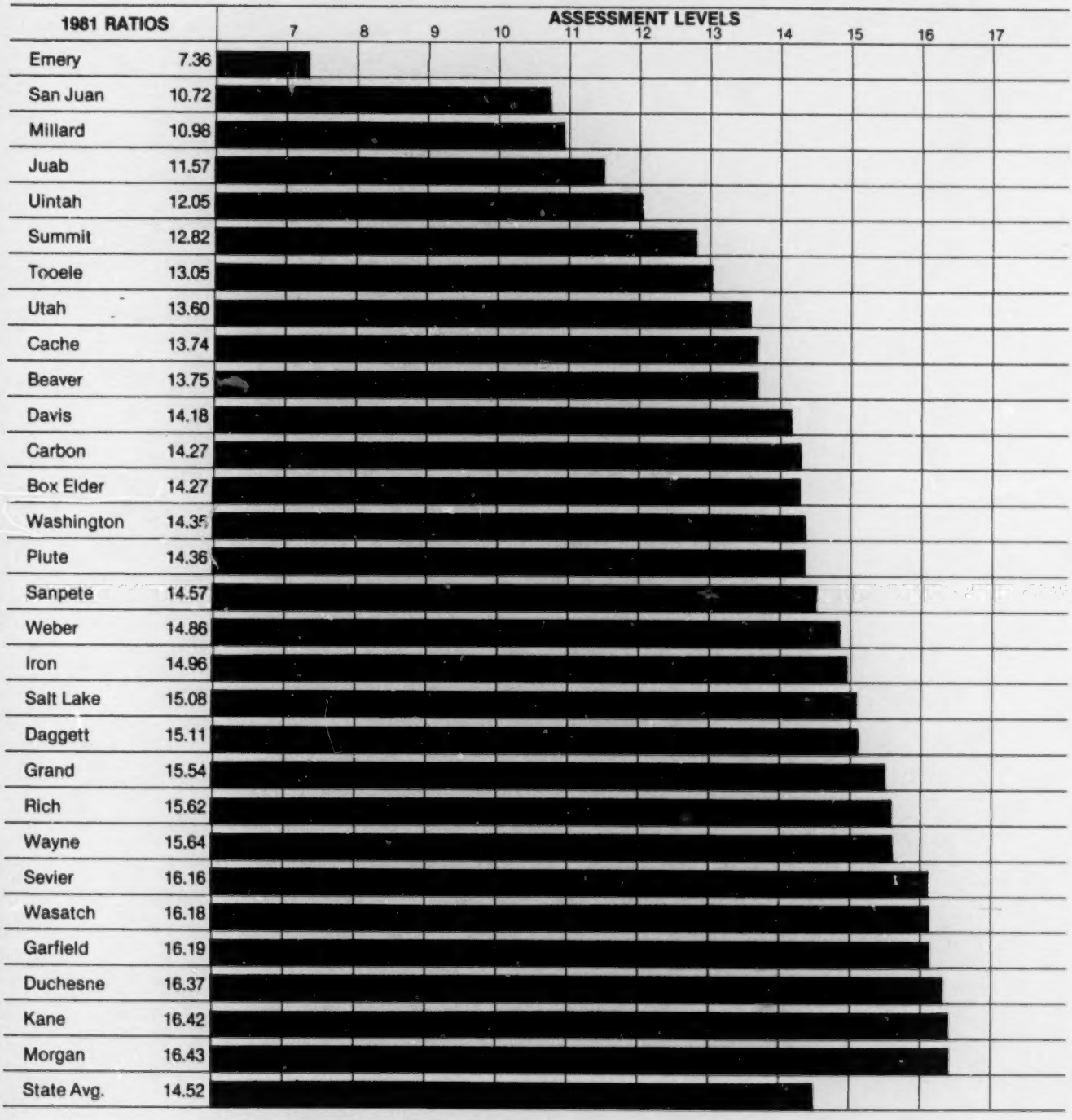
FIGURE G

Acreage Classified, Fiscal Year (1981-1982)

As part of an ongoing classification update, irrigated and tillable land was reviewed in these counties with the corresponding acreages.

County	Total Acreage	Private Acreage	Cropland
Washington	1,553,280	276,836	38,069
Emery	2,844,580	202,423	46,295
Wayne	1,591.040	99,965	21,815
Tooele	4,430,720	517,544	39,776
Totals	10,419,620	1,096,768	145,955

FIGURE H


1981 RATIOS
ASSESSMENT LEVELS
7
8
9
10
11
12
13
14
15
16
17
Emery 7.36
San Juan 10.72
Millard 10.98
Juab 11.57
Uintah 12.05
Summit 12.82
Tooele 13.05
Utah 13.60
Cache 13.74
Beaver 13.75
Davis 14.18
Carbon 14.27
Box Elder 14.27
Washington 14.35
Piute 14.36
Sanpete 14.57
Weber 14.86
Iron 14.96
Salt Lake 15.08
Daggett 15.11
Grand 15.54
Rich 15.62
Wayne 15.64
Sevier 16.16
Wasatch 16.18
Garfield 16.19
Duchesne 16.37
Kane 16.42
Morgan 16.43
State Avg. 14.52

STATE ASSESSED PROPERTY

The State Tax Commission annually values several categories of property which cross county and state boundaries. These properties include airlines, bus lines, car companies, gas distribution companies, pipeline companies, power companies, railroad companies, terminal companies, water companies, mining companies and oil and gas companies. Assessment rolls are prepared and delivered annually to the county auditors in the counties where the properties are located. The valuation notices are prepared from appraisals made by the Tax Commission and from personal property and production returns filed by the companies.

Tax Commission appraisers periodically visit these properties to update appraisals. As well as making appraisals of buildings and improvements, the Tax Commission has an ongoing audit program. All auditors are certified appraisers and are able to make appraisals at the time the audit is made.

Cities, towns and special taxing districts are responsible for reporting all annexations to the Tax Commission. Current boundaries are necessary in apportioning values of state-assessed properties among taxing units. Counties must report the mill levy of each taxing unit to the state to be reviewed for compliance with statute.

Table 8 (appendix) represents the total assessed value for all properties in 1980 and 1981. Assessed values statewide increased 7.29% to $6,010,968,428. Total taxes rose 10.09% as shown on Table 8 (appendix). The largest percentage increase in locally assessed properties was for livestock (12.06%). The largest percentage increase in state-assessed properties were oil and gas companies (41.58%) and airlines (26.14%).

Figure J graphs the percentage of assessed value attributable to each class of property. There was little fluctuation between 1980 and 1981 in the distribution of assessed value for the different classes of property. The assessment level for all class of property was 20% for 1981.

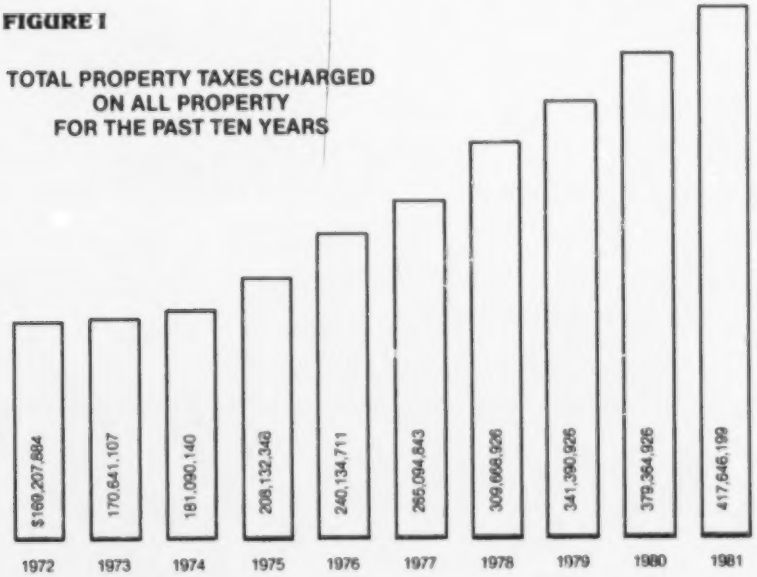
Figure K shows the distribution of property tax dollars in 1981.

Table 9 (appendix) compares the distribution of property taxes according to purpose for 1980 and 1981.

Property taxes from all classes of property from 1972 to 1980 increased 246% from $169,207,884 to $417,646,199 (Figure I). Assessed value of all properties increased from $2,060,517,849 to $6,010,968,428 or 291%. In Figure L the growth of state-assessed properties has not kept up with locally-assessed properties. This is partially due to the lowering of the assessment level from 26.5% (1971) to 20% (1981).

FIGURE I

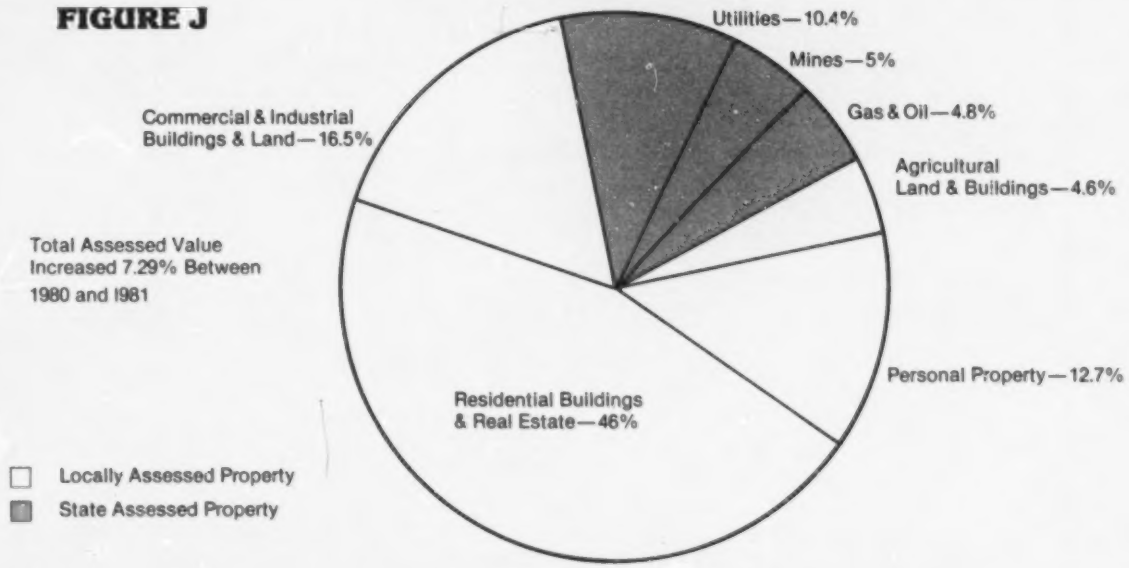
TOTAL PROPERTY TAXES CHARGED ON ALL PROPERTY FOR THE PAST TEN YEARS



ASSESSED VALUE OF ALL CLASSES OF PROPERTY FOR 1981

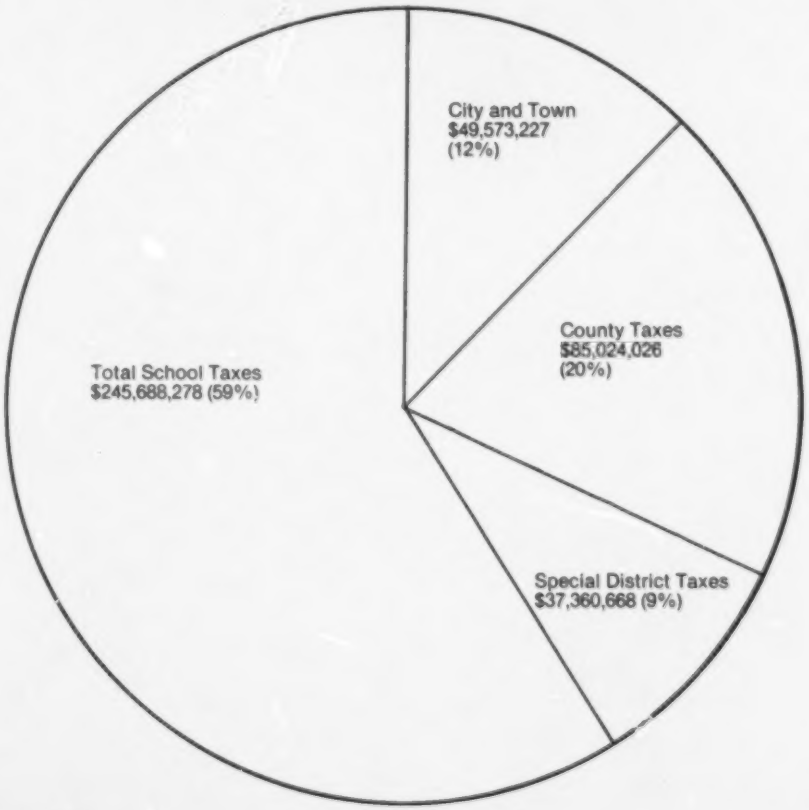
Total Assessed Value

FIGURE J



PROPERTY TAX DISTRIBUTION FOR 1981

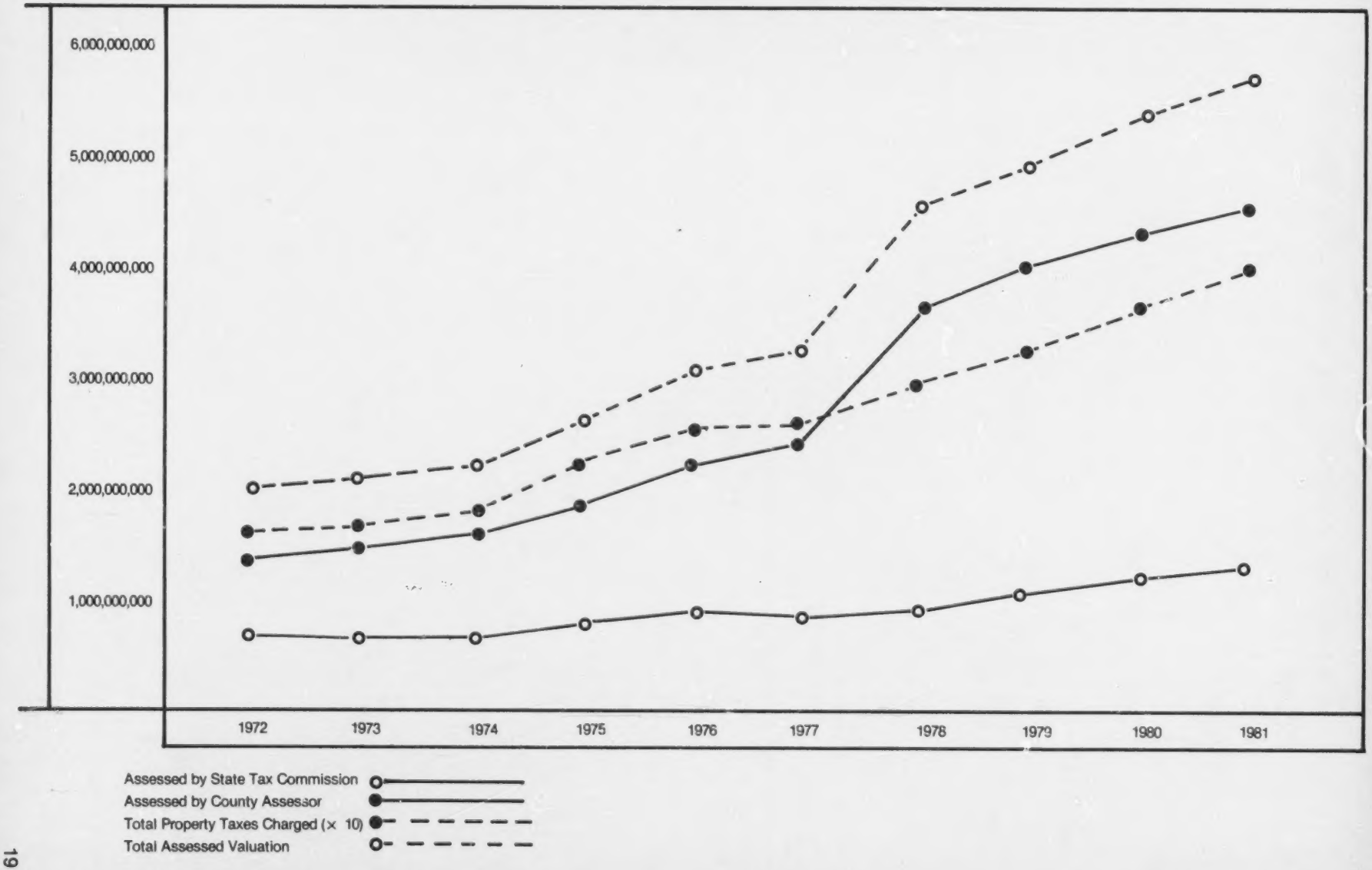
FIGURE K



Total Property Taxes—$417,646,199
10.1% Increase Over 1980 Property Tax Collections

ASSESSED VALUE AND TAXES CHARGED FOR EACH CLASS OF PROPERTY OVER THE PAST TEN YEARS

FIGURE L



MOTOR VEHICLE

Ronald Posselli, *Director*
Edward Berry, *Asst. Director*

ACCOMPLISHMENTS:

Creativity, innovative ideas and hard work have resulted in a wide range of accomplishments for the Motor Vehicle Division in FY 1981-1982. Some of these achievements are noted below:

- The automation of personalized license plates has greatly improved customer service in this area. The initial entry of application information on Four-Phase, will generate, from word processing, all other correspondence needed in a given transaction.

- The centralization of the mail program in the Salt Lake Fairgrounds office has greatly reduced the capital outlay formerly needed to supply offices with the equipment required for individual branch operation. Staff reduction in branch offices is also a positive aspect of this centralization.

- There is a more consistent, efficient operation at the Motor Vehicle branch offices, throughout the state, because of special reorganization and training programs effected. "Information," "renewal only" and "dealer only" areas in the larger branches to assist taxpayers and speed up processing, the combined function of EO/Cashiers to eliminate the "stand-in-two-lines-to-wait" problem, have all been incorporated in the branch office procedures. These innovative ideas have been tested successfully at the Fairgrounds office.

- The implementation of word processing assures more efficient handling of all correspondence at Motor Vehicle. Given the extremely large volume of written communication in this division, word processing has proven to be one of this year's major improvements.

- A systems development group to generate and maintain new computer programs has been organized.

- The E/O Cashiering section has stepped up the training schedule at the Fairgrounds office to include cross-training in the prorate and mail renewal program. This special training will provide backup help when it is needed in any of these sections. We are also working on a training period in the edit research area for information personnel.

- Three new states are now figuring Utah prorated fees and remitting these fees with their apiications. All personnel are being trained in the examining/ cashiering functions and new forms are being designed which will no longer become outdated at the year's end. The Pro-rate section has improved all collection methods. The effective use of new cash registers and better procedures for depositing monies in the bank immediately have also been established.

- Personnel records have been computerized, giving ready access to merit dates and other important personnel information.

PROJECTIONS:

- The "Motor Vehicle Laws and Regulations" will be updated to incorporate the supplements of the past four years and to amend the current indexing.

- Utah has forwarded reciprocity agreements to the states of Connecticut, Maine and South Carolina and is working with New Mexico on a mini-IRP Agreement. These are expected to be signed very soon. Extensive work is being done to increase the value of Utah "base plate." We are also anticipating the mailing of laser printed prorate and special fuel applications.

- Automation of internal files, i.e. instate and out-of-state undercover cars, will soon be underway.

- Extensive cleanup of existing files, followed by a carefully controlled maintenance program should enhance significantly the "plate-by-mail" program.

- The automation of the "Impound" function is also a goal for the current year.

SUMMARY OF TRANSACTIONS FOR FY 1981-1982:

Duplicate Titles & Duplicate Registration	107,581
Certificates of Title	366,299
M.V. Registration	1,356,852
Vehicles Impounded	9,592
Impound Sales Conducted	114
Vehicles Sold at Impound Sales	2,906
Prorate Applications Processed (representing in excess of 200,000 vehicles)	11,132
Fuel Permits Issued	92,577
Revenues collected from all Motor Vehicle transactions	29,962,873.52

MOTOR VEHICLE BUSINESS ADMINISTRATION

John A. Burt, *Director*
Dale S. Brown, *Assistant Director*

The Motor Vehicle Business Administration is charged with the responsibility of licensing and regulating all persons, firms or corporations who are involved in the manufacture, distribution, sales, or dismantling for salvage of all motor vehicles of a type subject to registration under the provisions of the Motor Vehicle Act.

The Motor Vehicle Business Administration works closely with the law enforcement agencies and county attorneys in helping to enforce the Motor Vehicle laws. This division's investigatory activities include: inspections of places of business, peace officer inspections, impounded vehicle identification number (VIN) verifications, impounded vehicle sales, consumer complaints, auto theft, fraud and enforces provisions of the Motor Vehicle Act. Businesses regulated through this division include: new and used car dealers, trailer dealers, motorcycle dealers, transporters, dismantlers of motor vehicles, manufacturers, distributors and representatives. Permits issued include: intransit, temporary, junk and dismantling. Special plates (dealers, dismantler, transporter and manufacturer) are issued through this division.

The 1981 Utah Legislature increased fees of licenses issued by the Motor Vehicle Business Administration. With these increases effective in 1981, the Motor Vehicle Business Administration collected approximately $10,000 over and above their approved budget for 1981-1982.

Legislation is needed to resolve problems which have arisen in the motor vehicle salvage operation. It is suggested that some of the larger salvage operators, including crushers, shredders, etc., be required to post a bond sufficient to protect the public against loss through illegal disposal of possible stolen vehicles.

Amended legislation is needed in order to clarify the total aggregate liability on the $20,000 surety bond required by Motor Vehicle Business Administration before a dealer's license can be issued.

FIGURE M

LICENSES

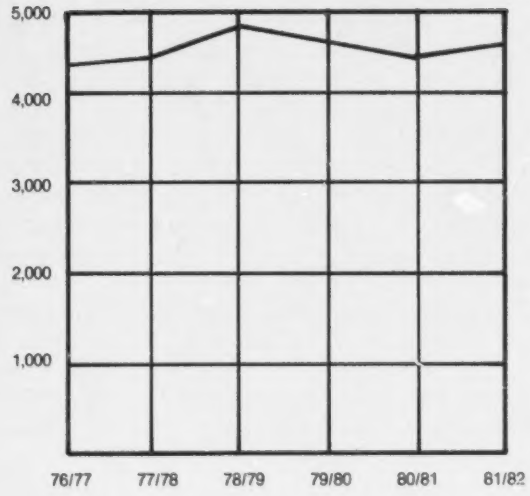


FIGURE N

TEMPORARY PERMITS
& SPECIAL PLATES

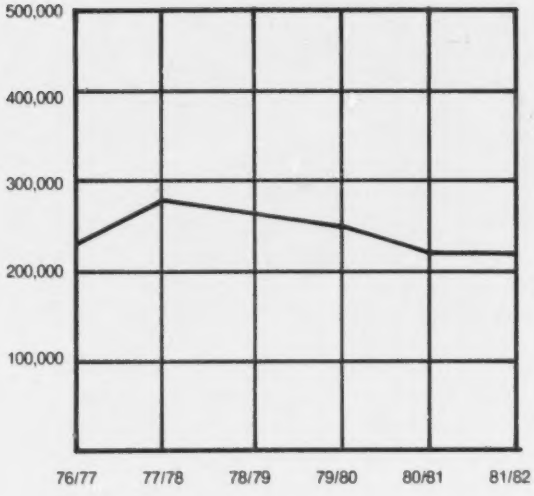


FIGURE O

INSPECTIONS

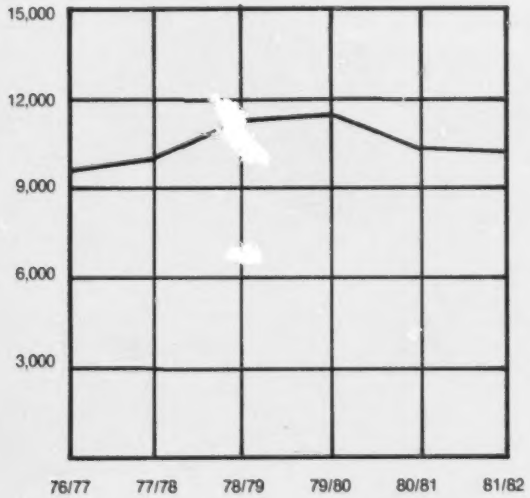
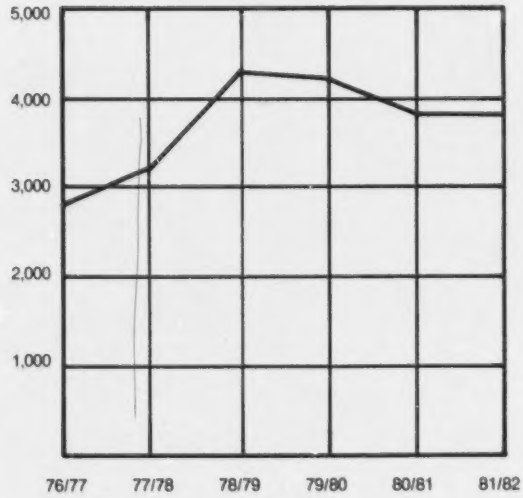


FIGURE P

INVESTIGATIONS



UTAH SYSTEMS PLANNING

Until recently, the typical approach to the development of data processing applications has been to undertake each one by itself. Each one was developed for its specific purpose with not enough thought given to the potential value that existed in sharing information across system application boundaries or without considering data as a resource to be valued and controlled. The result often has been redundancy of data, misuse of data processing resources, and insufficient return on the data processing investment as certain government information needs have gone unmet or been postponed.

Utah Systems Planning (USP) is a structured, documented methodology to define the environment in which data can be managed as a resource. This on-going process was established for planning and managing information needs for the State of Utah. It identifies information needs, and establishes information systems and data systems to support the needs. The USP is a plan which supports both short-and long-term information needs and is integral with the governmental plan.

Basic to the USP philosophy is a top-down analysis of information needs in order to create a plan for building information systems from the bottom-up. Activities performed to reach this objective include definition of the governmental objectives, definition of the governmental processes, definition of the data classes, and definition of the information architecture. Once the data needs have been analyzed from the top-down, a bottom-up implementation can proceed. This is done by organizing logically related data into data bases and building information systems that will use the data to provide the information required to support the governmental processes, thereby supporting the objectives of the state.

A data base is a non-redundant collection of interrelated data items processable by one or more applications. This simply means that individual data items appear only once (or at least less frequently than in normal file organizations) in the data base and that the files are constructed with an ordered relationship that allows data elements to be tied together, even though they may not be in the same physical record. It also means that data is shared and used by several different subsystems.

Development of a data base has some obvious benefits. By consolidating files, the user can obtain better control of data and reduce storage space and processing time. Use of a single information source makes processing more accurate because all subsystems refer to the same data.

It becomes apparent that a data base system can help overcome some of the complexities of data management.

The purpose of USP is to develop a structure system based on governmental processes not usually affected by organizational changes or the way of managing the data processing resources. The emphasis is on data integrity when the system is created. This is accomplished by designating data responsibility, creating a single data source with parallel distribution, central control of policy and planning information systems, organizational independence of data, and data resource sharing. To support the goals more efficiently and effectively, USP is aimed at providing major information systems that will produce improved relationships between the systems, managers, and users. This will be accomplished through systems that are responsible to user requirements and priorities. The results will be management's control of data as a resource, fulfillment of information needs, and the elimination of redundant data.

Priorities must be established once the top-down analysis has been completed. Since the USP is ongoing and cannot be developed and implemented at one time, subsystem architecture and criteria are analyzed. The priorities are dependent on the following: (1) what systems exist and are not dependent on other systems, (2) which systems can be operated effectively and efficiently, (3) which priorities are most critical in terms of cost-benefit and data redundancy or duplicated systems, and (4) what changes are needed to manage and operate high priority projects. Recommendation of an action plan follows this analysis and helps in deciding which projects to incorporate in the budget; also which resources will be used to implement the decision. Included is a time-flow analysis showing project interaction.

To implement the USP and see it to fruition, certain critical factors had to be met. Governor Matheson assumed leadership as the executive sponsor of the USP. His commitment was critical and his leadership was necessary for the success of USP. The selection of the USP team and its management was also very important. Department head cooperation was particularly valuable by allowing key personnel to be assigned to the USP project on a full-time basis for two months. Assistance was needed and received from the legislative and judicial branches of State Government. Each realized that there were problems. Each recognized that data is a valuable resource and acknowledged the

potential cost savings and benefits in data management that could result from the USP study. The realization that the USP would be an ongoing activity created a process that will continually identify and support the State's new needs and objectives and incorporate them into the process. This, in effect, created an evolutionary system building on the current modular system and incorporating it into an information system. Management's involvement in maintaining the integrity of the data was critical. Without it, the data becomes historical rather than current, and therefore of less value.

MULTISTATE TAX COMMISSION

In their fourteenth annual report, the Multistate Tax Commission stated that their purposes are:

> to bring about further uniformity and compatibility to the tax laws of the various states of this nation and their political subdivisions insofar as those laws affect multistate business, to give both business and the states a single place to which to take their tax problems, to study and make recommendations on the continuing basis with respect to all taxes affecting multistate businesses, to promote the adoption of statutes and rules establishing uniformity, and to assist in protecting the fiscal and political integrity of the states from federal intervention.

Utah has been a member of the Multistate Tax Commission for thirteen years. MTC membership includes 20 states and the District of Columbia. In addition, there are eleven associate member states. As a member of the MTC, the State of Utah receives a variety of benefits. In 1977, Utah began participating in the MTC joint audit program. The following table illustrates the benefits that the State has reaped from participation in this program.

Fiscal Year	Return per $1 Spent	Amount
1978	$ 2.2	$ 54,805
1979	17.7	620,788
1980	2.5	89,045
1981	11.9	417,926
1982	7.6	264,568

Fiscal Year 1983 is starting out to be a high productivity year in terms of participation in the joint audit program.

The Multistate Tax Commission provides an excellent means for member states to exchange ideas and information. An example of this exchange occurred with regard to the auditing of oil and gas production. At last year's annual meeting of the Multistate Tax Commission, Utah Tax Commissioner Robert O. Bowen presented a paper on behalf of Commission Chairman David L. Duncan, which expressed Duncan's concern over the fact that states are not receiving all of the oil and gas royalties and severance taxes to which they are entitled. Duncan suggested that the states act cooperatively through the MTC to study this situation, to make recommendations and to establish some type of joint effort to remedy this situation. In response to Chairman Duncan's paper, the MTC established a Gas and Oil Royalties and Severance Tax Force (GORST), which met last September to explore and develop strategies for ensuring that states received their fair share of revenues in the form of oil and gas royalties and severance taxes. GORST held its first meeting on April 20 in Denver and its membership consists of three state representatives plus representatives of a major oil company and an independent producer.

The Multistate Tax Commission also offers a variety of ways for states to establish credibility and acceptance of the "unitary business concept." The "unitary" concept of apportioning the income of multistate and multinational corporations asserts that one must look to the total value of the total business in order to determine a value of the portion located in a particular state, even though business activity is conducted by more than one corporation. The MTC offers a variety of seminars dealing with legal aspects of the "unitary concept" and also offers substantial legal assistance to states with pending litigation concerning the "unitary concept." Utah has gained from MTC membership in many other areas than just the joint audit program.

THE IMPACT OF A PROPOSED SEVERANCE TAX ON THE UTAH UNDERGROUND COAL INDUSTRY

On the eighteenth of August, 1982, Keith Kelly of the Economic and Statistic Unit of the State Tax Commission gave the legislative Revenue and Taxation Committee a brief outline of the results of his study on the "Impact of a Proposed Severance Tax on the Utah Underground Coal Industry." Mr. Kelly worked on this study under the direction of tax economist Doug Macdonald and some of the general conclusions he reached are:

1. The demand facing most firms in the Utah coal industry is elastic. (The quantity of Utah coal sold in the long run is significantly influenced by its price.)
2. Significant economies of scale appear to exist in the Utah coal industry.
3. Between 1978 and 1981, a substantial portion of the Utah coal industry reported a loss for tax purposes.
4. A severance tax of 2% or 5% on gross receipts would not make any profitable firm show a loss.
5. A severance tax would cause some decrease in the amount of Utah coal produced, along with a less significant impact on price.
6. A severance tax would add to cost pressures that make the Utah coal industry oligopolistic.
7. Because of the competitive nature of the coal industry, most of the severance tax burden would fall on producers and would be felt by out-of-state stockholders of large corporations that own Utah coal producing firms. Short-run exceptions to this conclusion are coal operators selling on long-term contracts with tax pass-through clauses and producers that are integrated with public utilities.
8. In the short run (for the duration of current contracts), a minimum of 39% and a maximum of 78% of a severance tax would be exported to out-of-state consumers through long-term contracts with tax pass-through clauses. In the long run, roughly 71% of a severance tax would be exported to out-of-state stockholders of corporations that own Utah coal operators. Because of the complicated nature of tax incidence questions, these estimates of severance tax exportability must be made and interpreted cautiously.

A severance tax of 2% of the gross value of coal was proposed during the last legislative session. The tax has been justified as a return to the state of a natural resource heritage, a means of slowing depletion of the state's resources, a cushion against community service strains produced by rapid growth in mineral development, a means of capturing unearned economic rents (profits) and a tax whose burden would be primarily borne by out-of-state consumers. Proponents have also pointed out that every other major Rocky Mountain coal-producing state has enacted a severance tax.

SUMMARY OF 1982 REVENUE AND TAXATION BILLS

SB 44 **Assessed Valuation and Tax Notice** (Sen. Charles Bullen)-Arranges the time schedule to accommodate a combined tax and assessed valuation notice and streamlines other procedures, such as a uniform application date for indigent and circuit breaker abatements, in the property tax process.

HB 142 **Residential Property Assessment** (Rep. Franklin W. Knowlton)-Provides for a reduction from 20 percent to 15 percent of fair market value in the level of assessment for residential property if the voters approve a constitutional change in the Tax Article at the November Election; and repeals certain deductions required in assessing local property.

SB 40 **Depreciation Deduction for Mining** (Sen. Charles W. Bullen)-Phases in over a four-year period a change in the deductions available in computing values for property tax purposes by providing for a depreciation allowance rather than full cost deductions.

SB 13 **Tax Exempt Agricultural Land** (Sen. Charles W. Bullen)-Excludes agricultural land which becomes tax exempt from rollback tax payments provided it remains in agricultural use.

HB 38 **Tax Deferral Requisities** (Rep. Lorin N. Pace)-Allows the county commission to defer payment of real property taxes upon application provided approval is granted by secured parties and provided the deferred taxes are an interest-bearing lien due when the property is sold or conveyed.

SB 41 **Sales Tax Exemption on Vending Machine Sales** (Sen. Charles W. Bullen)-Provides that vending machine items sold for under one dollar shall be taxed at 120 percent of their cost instead of at the retail sale price.

SB 6 **Cigarette Tax Increase** (Sen. Karl N. Snow, Jr.)-Provides for an increase of the excise tax on cigarettes from ten cents to twelve cents a pack.

SB 16 **Circuit Breaker Modifications** (Sen. Haven J. Barlow)-Provides a property tax credit for the elderly and single heads of households whose income is between $9,000 and $9,999, of $25 for homeowners and of 1/2 of 1 percent for renters.

HB 92 **Tax on mineral Production Withholding** (Rep. Dix McMullin)-Provides a mineral producer withholding of income for tax purposes of 4 percent on all payments for mineral production; and allows a credit for the amount withheld to all people filing an income or franchise tax return in Utah.

HB 88 **Tax Levy for County Zoos** (Rep. Sherman D. Harmer, Jr.)-Allows counties to establish zoos, accept donations to maintain them and allows a county one mill levy until June 30, 1983 for the support of any such zoo.

HB 35 **Transportation Permit Fee Increase** (Rep. W. Robert Phelps)-Increases the registration fee for temporary permits, and the fees for special overweight permits; and provides for a special overweight permit for 365 continuous days at a fee of $100.00.

HB 33 **Vehicle Registration Fee Increase** (Rep. Don R. Strong)-Increases vehicle registration fees by $5.00, except for fees of vehicles in excess of 9,000 pounds which are set forth in the schedule contained in the bill.

FOURTH ANNUAL UTAH TAXES NOW SEMINAR

This year's annual Utah Taxes Now Seminar was held on the 18th of March and, as has been the case since 1979, was jointly sponsored by the Utah State Tax Commission and the Utah Taxpayers Association. The purpose of this seminar was to inform the general public on the impact of legislative action regarding taxes in Utah. After a brief welcome from Commissioner Robert O. Bowen of the Tax Commission (who served as moderator for the seminar) and Jim Thompson, President of the Utah Taxpayers Association, Tax Commission Chairman David L. Duncan delivered the keynote address. His comments generally depicted where we've been, where we are, and where we're going in terms of the economy. He dealt at some length with solutions to our present problems as engendered in the New Federalism and indicated that the greatest threat to its workability is the present national recession.

Other topics discussed were H.B. 68 dealing with changes in the unemployment compensation benefit package, S.B. 12 relating to drivers license fees, H.B. 33 relating to motor vehicle registration fees, H.B. 35 treating temporary permit fees and the mineral lease revenue for highways. Representative Frank Knowlton and Senator Karl Snow gave their respective views on the tax article revision and Senator Charles Bullen discussed recent severance tax legislation stating that "I don't believe this legislation has failed; it has merely been postponed." S.B. 44, the new tax cycle, was explained and the followng is an abridged list of the more important dates.

May 1	Veterans, blind, and circuit-breaker filing deadline
June 15	Local governments set mill levies
July 1	Indigent abatement filing date
July 21	Combined property valuation and tax notice to be mailed to the taxpayer
Aug. 1-15	County Board of Equalization meets to hear protest from taxpayers
Sept. 1	Board of Equalization decision deadline
Sept.1-11	Taxpayers may appeal to State Tax Commission
Nov. 30	Taxes due

Extreme controversy arose when Representative Bob Sykes severely criticized the 10.5% increase given all state employees. At the end of the seminar, House Speaker Norman H. Bangerter discussed the current economic conditions claiming that "the 1980's will be a time when we are forced to live within our means." He pointed out that "cost containment in every facet of government is probably the most important step that can be taken to retain fiscal balance."

PROPOSITION #1

> "There is still one critical balance question which has yet to be resolved in the specification of a high quality state-local tax system. What is the proper distribution of the property tax burden between owner-occupied residential property and income-producing property?"*

With the passage of Proposition #1 (Tax Article Revision), the Utah Legislature's hands are now untied in addressing pressing tax needs like the "balance question" involving the proper distribution of the property tax burden. Previously the antiquated Utah State Constitution entirely prevented changes in the Utah tax structure or made these changes extremely difficult to bring about.

Of major concern now, is what the Legislature will do with its newly-found freedom in the area of state taxation. One must remember that nothing in Proposition #1 is self-executing. All Proposition #1 does is allow the Legislature to act. The Legislature now can:

- —exempt up to 45% of the value of residential property for property tax purposes
- —establish a property tax on local government property which is located outside of the local government's own boundaries
- —exempt property owned by nonprofit organizations used exclusively for religious, charitable or educational purposes
- —exempt livestock
- —allow local governments to share tax and other revenues
- —remove the 75% ceiling upon the amount the state may fund for the public school system
- —make other organizational changes in the Revenue and Taxation article of the Utah State Constitution

Proposition #1 requires the legislature to define exactly what a residential property is. Most rented residential properties will be covered under tax exemptions granted as a result of the passage of Proposition #1, but whether that exemption is extended broadly to such situations as 300-unit apartment or condominium complexes where units are rented to transient visitors most of the year is a question that the legislature must face in the next session. According to O. William Asplund, assistant director, Office of Legislative Research, "the concern will be, when do these properties become businesses, rather than residences?" Owners of condominiums in Saint George and Park City are understandably interested in the upcoming legislative action, for in those two communities are large groups of condominium buildings whose owners may use their units only at certain times of the year.

If House Bill 142 is not amended during the next session—either because a controversy develops or because legislators like it just as it is—the defining of "residential" will be left up to county assessors. According to Mr. Asplund, some of the assessors who use the income method of determining rental property values, rather than the market value method, are already applying the 'tri-plex or smaller' rationale. Depending on how eager they are to take pressure from the public, county assessors are variously going to push for rigid definition in the law— it would let them off the hook—or for a broad and general definition which would give them flexibility to meet individual situations.

The Local Valuation Division of the Utah State Tax Commission will be directly affected by the Passage of Proposition #1 on the dual level of assessment of residential and commercial properties. One problem they will have is the lack of commercial sales in the majority of the rural counties. The insufficient sales to create a Sales Ratio Study will have to be supplemented with appraisals of commercial properties.

Further impact will depend on the definition of residential property. If residential property is defined as land zoned for single family residences, then an additional problem is posed by those counties which do not have any zoning ordinances. Any other type of definition poses its own problems.

There will be an increase in the number of properties that will be assessed by State Assessed Property due to the taxability of properties owned by counties and cities outside of their political boundaries.

Proposition #1 finally gives the Utah State Legislature the flexibility to deal with everchanging financial requirements of the State which must be met by an equitable and versatile tax system.

**Cline, Robert and John Shannon, "The Property Tax in a High Quality State Local Revenue System" September 27, 1982*

PROPERTY TAX TASK FORCE

The Property Tax Task Force was established by the Legislative Revenue and Taxation Committee to examine, in more detail, the way the property tax is administered in the State of Utah. Members of this task force include:

Sen. Cary Peterson (Chairman)
Sen. Charles W. Bullen
Sen. Omar B. Bunnell
Sen. Carl G. Swan
Rep. Tom Christensen
Rep. John M. Garr
Rep. Franklin W. Knowlton
Rep. Lorin N. Pace
Rep. D. Leon Reese
Rep. James J. White
Mr. George Behunin, Jr. (Superintendent of Carbon School District)
Mr. Tom Bingham (Farm Bureau Association)
Comm. David L. Duncan (Utah State Tax Commission)
Mr. Brent Gardner (Utah Association of Counties)
Mr. Jack Olsen (Utah Taxpayers Association)
Mr. Thayne Robson (Bureau of Economic and Business Research - University of Utah)
Mr. William Stump (Kennecott Corporation)

At the most recent meeting of the task force, two significant topics were examined. The first topic, one of great controversy, was the state assessment of mines for property tax purposes. At present, in the State of Utah, mines are assessed by various methods, depending on the type of material being mined. (Refer to the entry on State Assessment of Properties for more information on assessment procedures.) A motion was later made, before the full Legislative Revenue and Taxation Committee, that all mining properties be valued as provided in the current statutes for metalliferous mines.

The second topic of discussion dealt with the clarification of administrative procedures with regard to the property valuation process for state assessed property. It was suggested that the Tax Commission staff prepare written summaries of property valuation processes and that these summaries should be set forth in administrative regulations or state statutes. The areas which require the description of current procedures include the following:

—the assessment of personal property
—the development of capitalization rates wherever such rates are used
—the audit policies for state assessed property
—policies providing access to records and information developed by, or in the possession of, the Tax Commission;
—the policies and procedures by which interested parties may provide input to the valuation process or appeal the results.

AUDITING OF OIL AND GAS PRODUCTION

As the accountability of oil and gas production became more prevalent, the Tax Commission, directed by Chairman David L. Duncan, began to investigate oil and gas production within the State of Utah. Audit samples of oil and gas companies were made, and from these samples, it was decided that audits should be conducted on all oil and gas production. It was also determined that better methods of reporting production were needed, together with refinements in receiving and utilizing these reports. The Oil and Gas Audit Team was set up in May of 1982 and the Tax Commission also established a committee to develop a reporting system which could be used by all State agencies and would have internal controls to see that oil and gas production is reported correctly. The present method of self-assessment is basically a honor system which has been abused. The committee setting up the data processing for oil and gas visited states that already had a good reporting system and discovered that the New Mexico system was the most compatible with the needs of Utah.

The Data Processing Committee secured New Mexico's software and is using it as a guide to set up Utah's new reporting system along with the necessary data processing capabilities. During the next legislative session, the Oil and Gas Data Processing Committee will request law changes and new laws concerning the implementation and enforcement of this system in Utah.

Because of the Linowes Commission Report (this commission, headed by David Linowes, was formed upon request of Secretary of the Interior James Watt to investigate the reporting of oil and gas production) and other pressures, the federal government has reorganized the oil, gas and mineral division into a mineral management division and has invited state audit groups to join with them in joint audit programs. The State of Utah signed an agreement with this division on July 19, 1982 and a State auditor is currently working full time with them in their Casper, Wyoming office.

It is interesting to note that since the Linowes Commission on fiscal accountability has been in effect, federal royalty revenues have increased 1.4 billion dollars and Utah's share of these royalties has increased from $14,932,595.00 in 1980 to $26,890,531.31 in 1982, a 56% increase. Our auditor in Wyoming has informed us that the federal and state audit team has made a substantial initial billing on understated royalty payments.

The State Oil and Gas Audit Team has performed audits reflecting over six million dollars in deficiencies. These audits are on various taxes, fees and royalty payments due the State.

Presently, this Team is working with a group of auditors from the states of Texas and California as well as with auditors from the Federal Mineral Management Office and they are finding the following areas of problems:

- —Excess deduction for partner's equity
- —Excess exempt royalty deduction being taken
- —Gas sales understated
- —Unreported price adjustments
- —A lag between the time a well is completed and income is reported
- —Excess plant operating costs claimed
- —Excess lease fuel claimed

Our auditor working on federal records in Casper, Wyoming, is encountering many difficulties due to the condition of the records. Also, there are several problems that are being worked out as a result of a joint effort involving all of the interested states regarding audit assistance, cooperation and billing procedures. These problems will hopefully be resolved fairly quickly. The federal records are kept in four locations; Casper, Wyoming, Lakewood, Colorado, Salt Lake City, Utah, and Albuquerque, New Mexico.

With the increase in energy resources exploitation in the western United States, the proper reporting of oil, gas and coal production will become more and more of a concern to state governments.

The Tax Commission feels that the audit team will be a valuable, cost-effective tool and together with the new data processing system, will help provide good resources to insure the proper reporting of revenues due.

The Economic and Statistical Unit of the Tax Commission compiles and publishes statistical reports reflecting the history of tax revenues in Utah and also projects future tax revenues based on models and simulations. These reports are prepared and published under the general powers and duties granted to the Tax Commission by the Legislature to provide information that will facilitate a mandate to equalize the burden of taxation in the State.[1]

Recent reports published by this unit dissect business and household tax burdens for the major taxes paid in Utah. Figure Q indicates the initial tax burden on businesses and households in selected western states, which indicates that Utah ranks last compared to these states in percent of taxes paid initially by business. In fiscal year 1980-81, Utah businesses paid 38.1 percent of the $1.106 billion in major state taxes. The weighted average in the western states for initial taxes paid by the business sector was 44.8 percent. At the other extreme, in neighboring Wyoming, businesses paid 78.8 percent of their state's major taxes.

CORPORATE INCOME TAXES

One of the primary reasons Utah businesses have a lighter tax burden than businesses in its sister states is the relatively low burden on income taxes. Figure R illustrates the tremendous growth of the individual to corporate tax over the last thirty-two years. During the 1950's, the ratio of individual income taxes to corporate income taxes ranged from 1.39 to 2.38. This means that for every dollar corporations paid in income taxes, individuals paid $1.39 to $2.38. As inflation boosted individual incomes into higher state brackets during the 1960's, the ratio went from 2.61 in 1960 to 4.19 in 1969. When the uniform school finance program commenced in the early 1970's, individual income taxes were tied to the federal base and the rates increased. Inflating salaries ratcheting up through the state tax brackets brought real increases in state individual income taxes during the 1970's, while inflation-induced increases in business expense were written off by corporations. The 8.09 ratio for fiscal year 1982 is a marked contrast to the 2.0 ratio which existed in the 1950's.

Figure S depicts who pays the corporate income (franchise) taxes. Figure S indicates that 34.6 percent of the 16,571 active corporate returns reported net losses for the 1980 tax year. Although only 0.9 percent of the returns were in the over $1,000,000 net taxable income class, these corporations paid 65 percent of the total tax yield (Figure S_2).

Some confusion exists over the interpretation of the no income or loss taxable income class, which filed 23.5 percent of the returns in 1980. Instead of representing firms actively doing business in the state, this category largely consists of firms maintaining their corporate standing, but not necessarily doing business. A closer look at Figures S_1, S_2, and S_3, reveals that while this class filed 23.5 percent of the returns in 1980, these returns accounted for only 0.5 percent of Utah gross receipts and 0.3 percent of the corporate tax, indicating a lack of actual business activity.

A comparison between Figures S_1, S_2, and S_3 reveals that the 34.6 percent of the returns in the net loss category had 20.7 percent of Utah's gross receipts, and paid only 0.5 percent of the corporate tax. In contrast, those returns with a net taxable income of $1,000,000 and over made up 0.9 percent of the returns, paid 65 percent of the taxes and claimed 34.1 percent of Utah's gross receipts.

Figure T illustrates the number of corporate returns, gross receipts, and taxes paid by major industry sector for 1980. Surprisingly, Utah's manufacturing sector paid one-third of the corporate taxes (over $13 million), earned 30 percent of the gross receipts with less than 11 percent of returns filing. With less than 3.4 percent of the returns, the transportation, communication, and public utility sector earned 9.9 percent of the gross receipts and paid over 19.2 percent or $7.5 million of the $40 million in total corporate franchise taxes. Tables 10 through 11 in Appendix A detail exact dollar amounts.

INDIVIDUAL INCOME TAXES

During the 1970's, state individual income taxes increased at a compounded annual rate of 15.8 percent. This contrasts with personal income gains in the state of 12.6 percent per year and federal income tax gains of 13.5 percent per year. Without recent federal income tax cuts which may translate into state tax windfalls (due to smaller federal tax deduction on the state return) the state income tax elasticity would probaly decline in this decade. A narrowing of the state tax elasticity to personal income is apparent due to one very fundamental reason— a great portion of the adjusted gross income is earned by taxpayers already in the highest Utah income bracket ($7,500 and over).

The Tax Commission's ISIM model (Individual Income Tax Simulation Model) estimates that in 1980 56.1 percent of all Utah returns were in the $7,500 and over bracket. See Figure U. More importantly, 82.3 percent of the adjusted gross income was in the highest bracket. With respect to Utah net taxable income, ISIM estimates that in 1980, taxpayers in the top bracket reported 91.7 percent of all net taxable income. By 1982, *95 percent of Utah net taxable income will come from taxpayers who have already hit the highest state tax bracket.*

This means that barring legislative intervention, *Utah's once progressive income tax, due to inflation induced salary increases, will be more of a modified proportional income tax in the 1980's.* Public School Administrators must not, therefore, expect that *real* increases in the individual income taxes in the 1980's will keep up with *real* (due to school population increases) public school expenditure increases.

In 1980, Utah taxpayers, due to real and inflation induced cost-of-living increases, were pushed into higher Federal tax brackets, leading to the 16 percent increase in federal income taxes whereas state tax increases amounted to 10.7 percent. As Figure V points out, the major shifts in returns are from the *under $20,000* bracket to the *over $20,000 brackets.* In 1976, the share of returns in the under $10,000 adjusted gross income (AGI) class was 49.7 percent. By 1980, only 40.5 percent of the returns were in that income class. In contrast, the $30,000-$50,000 class increased from 3.5 percent of the returns in 1976 to 11.4 percent of the returns in 1980.

With respect to amount of adjusted gross income (AGI), in 1976, 58.8 percent was in the under $20,000 classes (Figure W). By 1980, only 34.9 percent of AGI was in the under $20,000 classes. Only 16.5 percent of AGI was reported in the over $30,000 classes in 1976, compared to 36.5 percent of AGI in those classes in 1980.

SALES AND USE TAXES

Utah's retail sales and use tax law is a fairly broad based tax. Termed regressive by economists, but perceived as a "fair", proportional tax by the average citizen, the Utah sales tax base includes food, sales of tangible personal property not used as a component part of manufactured items, and certain services, particularly repairs on tangible personal property. In recent years, the Utah Legislature narrowed the sales tax base by the following actions:

1) Completely exempted prescription drugs;

2) Removed farm machinery and equipment from the sales tax base in gradual steps; and

3) Reduced the sales tax on residential fuel sales from 4 to 1 percent.

By categorizing Utah's retail sales and taxable purchases (use tax) into standard industrial sectors, the state tax commission was able to estimate how much of the Utah sales tax was paid initially by Utah businesses. A joint effort with the Utah Taxpayers Association revealed that businesses paid an estimated 42 percent of the Utah sales tax (see Figure Q), even though food items, mostly consumed by households, are in the tax base.

In addition to enabling us to estimate the tax burden, industry data also indicates more complexity in the Utah economy than had previously been imagined. As Figure X points out, large portions of Utah's sales and use taxes come from non-retail industry sectors. In fact, for 1981 almost 46 percent of gross taxable retail sales and purchases occurred in non-retail sectors. Retail sales in the wholesale trade sector comprised 15.6 percent of the total. One reason for this is that many wholesalers also have a substantial amount of retail sales. In addition, many businesses such as electrical lighting stores, under the Office of Management and Budget's standard industrial classification, can only be categorized in the wholesale sector. Notwithstanding these irregularities, Table 25 in Appendix A indicates that almost 46 percent of wholesale trade sales or purchases were in the wholesale-machinery equipment sector.

In 1981, most major industry sector sales increased more than 15 percent. Part of this increase can be explained by the fact that the tax commission coded about 2,000 previously uncoded accounts increasing retail sales in many sectors by over 3.5 percent.

All in all, it can be said that calendar year 1981 was a very good year for Utah's retailers and a big investment year for Utah's mining, construction, and transportation sectors. Food stores, and retail apparel and accessories also increased 20 percent or more. Even sales by motor vehicle dealers rebounded from 1980's 10.4 percent absolute deline, increasing 17.6 percent. Retail miscellaneous sales dropped 1.4 percent primarily due to reclassification of one large chain retailer to general merchandise, causing a significant increase in this category.

Modest increases were seen in retail building and garden, furniture and home furnishings, and eating and drinking establishments. Sales in Utah's service sector increased 17.5 percent, a trend which has continued into 1982.

Sharp increases were experienced in investment

purchases in Utah's mining sector (up 50.3 percent), and transportation (up 43.6 percent). Purchases by coal mines, up 46 percent, were exceeded by expanding investment in Utah's oil and gas fields. Oil and gas extraction purchases were up 103.1 percent from $61.9 million to $125.7 million. Even more dramatic were purchases by non-metallic minerals (except coal) which were up from $7.4 million to $18.1 million, an increase of 145.7 percent. In the transportation sector, railroad investment was up 78.4 percent from $27 million to $48.2 million. See Table 25, Appendix A.

UTAH TAX EFFORT VERSUS TAX CAPACITY

A thorough, but not necessarily perfect method of estimating the states' tax burden has recently been refined and developed by the Advisory Commission on Intergovernmental Relations (ACIR). ACIR's representative tax system calculates *tax capacity* "by estimating the amount of revenue each state would raise if an identical set of tax rates were used."[2] A states' *tax effort* is measured by the ratio of its total tax collections to its total tax capacity. Figure Y illustrates ACIR's depiction of the Utah tax system. Two of Utah's major taxes indicate that tax effort is significantly greater than capacity—general sales and individual income taxes. For the remaining taxes, tax effort is less than tax capacity. While tax efforts of property taxes and selective sales taxes are a little below Utah's capacity, such is not the case for corporate net income, licenses and severance taxes. The table in Figure M indicates that whereas Utah's severance tax capacity is 46.2 percent higher than national average, our tax effort is almost 70 percent below average (at 30.7). With respect to corporate net income taxes, ACIR findings verify earlier statements with regard to a low tax burden. Here Utah's tax capacity is below national average (83.2), while the effort measures only 50.7. Thus, Utah's low 4 percent corporate franchise tax rate would have to be increased to 6.5 percent so that tax capacity would equal tax effort.

[1]*Subsection 59-5-46(21), Utah Code Annotated*

[2]*Advisory Commission on Intergovernmental Relations,* Tax Capacity of the Fifty States: Methodology and Estimates, *(Washington, D.C.: March, 1982) p. 11.*

[3]*Michael Lawson and John Shannon, Advisory Commission on Intergovernmental Relations,* "Intergovernmental Perspective," *Tax Pressure, Tax Increases and Tax Purity, Volume 8, No. 3, Summer, 1982, p.31.*

FIGURE Q

INITIAL MAJOR TAX BURDEN ON BUSINESSES AND HOUSEHOLDS IN WESTERN STATES –, FISCAL YEAR 1980-81 (IN MILLION DOLLARS)

	Income Taxes			Property Taxes			Sales Taxes			Major Severance Taxes	Unemployment Insurance Taxes[6]
	Households (Individual)	Business (Corporate)	Percent Business	Households (Residential)	Business (Commercial)	Percent Business	Households	Business	Percent Business		
1. Arizona	364	127	26%	255	616	71%	482	238	33%	0	96
2. California	6,604	2,725	29	3,543[2]	2,818	44	4,635	2,496	35	0	1,824
3. Colorado	480	102	18	563	660	54	232	196	41	32	81
4. Idaho	197	47	19	108	121	53	96	49	34	0	47
5. Montana	146	53	27	92	326	78	0	0	--	94	45
6. New Mexico	74	50	40	79	136	63	155[3]	161[3]	51	304	42
7. Oregon	1,005	156	13	572	851	60	0	0	--	0	216
8. Utah	295	41	12	204	175	46	186	135	42	15	55
9. Washington	0	462	100	449	562	56	653[4]	473[4]	42	0	346
10. Wyoming	0	0	--	36	332	90	126	108[5]	46	150	13
Totals	9,165	3,764	29%	5,901	6,597	53%	6,615	3,856	37%	595	2,765
Average of Averages (Without Utah)			34% (n = 8)			63% (n = 9)			40% (n = 7)		

Major Taxes Recap

	Households	Business	Percent Business	Rank
1. Arizona	1,101	1,077	49.4%	5
2. California	14,782	9,863	40.0	8
3. Colorado	1,325	1,071	44.7	6
4. Idaho	401	264	39.7	9
5. Montana	238	518	68.5	3
6. New Mexico	308	693	69.2	2
7. Oregon	1,577	1,223	43.7	7
8. Utah	685	421	38.1	10
9. Washington	1,102	1,844	62.6	4
10. Wyoming	162	603	78.8	1
Totals	21,681	17,577	44.8	

FOOTNOTES:

1. Nevada, Alaska, Hawaii excluded due to tax base differences.
2. Includes renter occupied.
3. Gross Receipts Tax.
4. More detail estimate for Washington is: 58% household, 29% business, 10% government, 3% tourist.
5. Excludes $30 million in personal property; no breakdown available.
6. Fiscal year 1979-80 data only available.

FIGURE R

CORPORATE & INDIVIDUAL INCOME TAX RECIPTS
FY 1950 to 1982

INCTC = INDIVIDUAL INCOME TAXES IN MILLION DOLLARS
CORPTC = CORPORATE FRANCHISE TAXES IN MILLION DOLLARS
RATIO = INDIVIDUAL INCOME TAXES DIVIDED BY CORPORATE TAXES

OBS	YEAR	INCTC	CORPTC	RATIO
1	1950	4.1	2.6	1.59
2	1951	6.0	2.8	2.12
3	1952	7.3	3.1	2.37
4	1953	5.3	3.2	1.67
5	1954	5.7	4.1	1.39
6	1955	6.5	3.0	2.17
7	1956	8.4	4.4	1.91
8	1957	10.1	4.2	2.38
9	1958	11.5	5.8	1.99
10	1959	12.3	5.5	2.24
11	1960	16.2	6.2	2.61
12	1961	15.8	6.5	2.42
13	1962	16.9	7.4	2.28
14	1963	18.5	6.6	2.79
15	1964	20.1	6.9	2.93
16	1965	22.5	8.2	2.74
17	1966	38.2	10.4	3.67
18	1967	39.9	11.8	3.38
19	1968	43.3	10.8	4.01
20	1969	50.9	12.2	4.19
21	1970	54.7	14.5	3.76
22	1971	61.9	15.0	4.13
23	1972	74.1	15.4	4.82
24	1973	88.5	17.7	4.99
25	1974	90.0	20.2	4.46
26	1975	104.9	21.0	4.99
27	1976	140.6	21.5	6.54
28	1977	158.3	24.9	6.37
29	1978	188.1	29.4	6.39
30	1979	226.0	32.9	6.87
31	1980	265.3	40.4	6.57
32	1981	295.0	40.7	7.25
33	1982	330.8	40.9	8.09

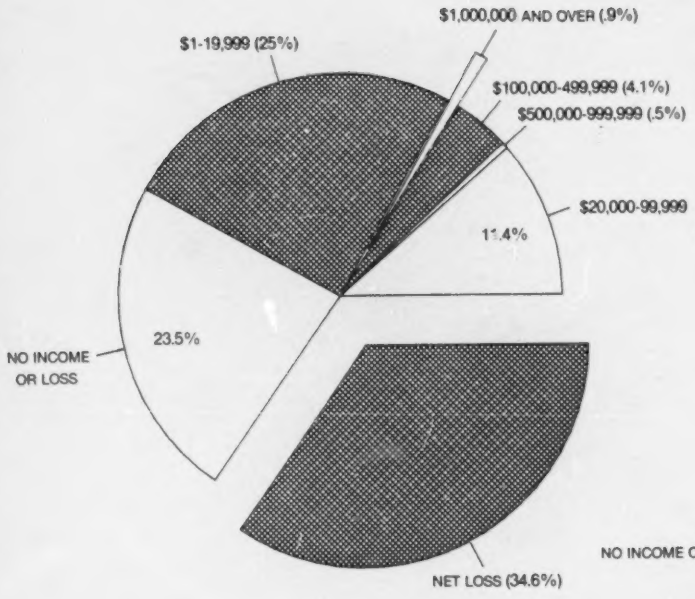


FIGURE S-1

UTAH CORPORATE FRANCHISE TAX RETURNS
BY NET TAXABLE INCOME CLASS

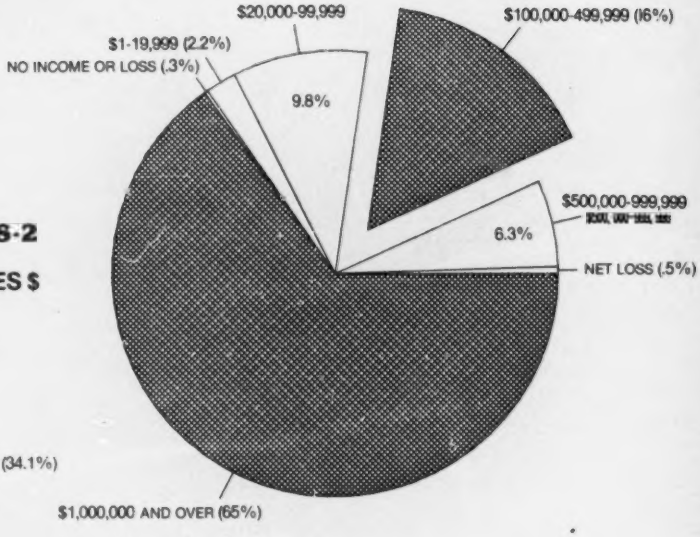


FIGURE S-2

UTAH CORPORATE FRANCHISE $ TAXES $
BY NET TAXABLE INCOME CLASS

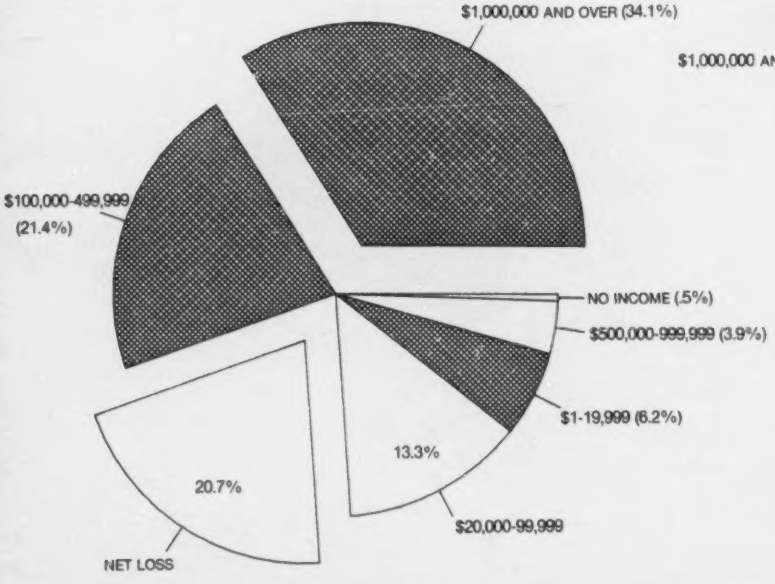


FIGURE S-3

UTAH GROSS RECEIPTS
BY NET TAXABLE INCOME CLASS

FIGURE T

1980 UTAH CORPORATE FRANCHISE TAXES

RETURNS, GROSS RECEIPTS, TAXES PAID

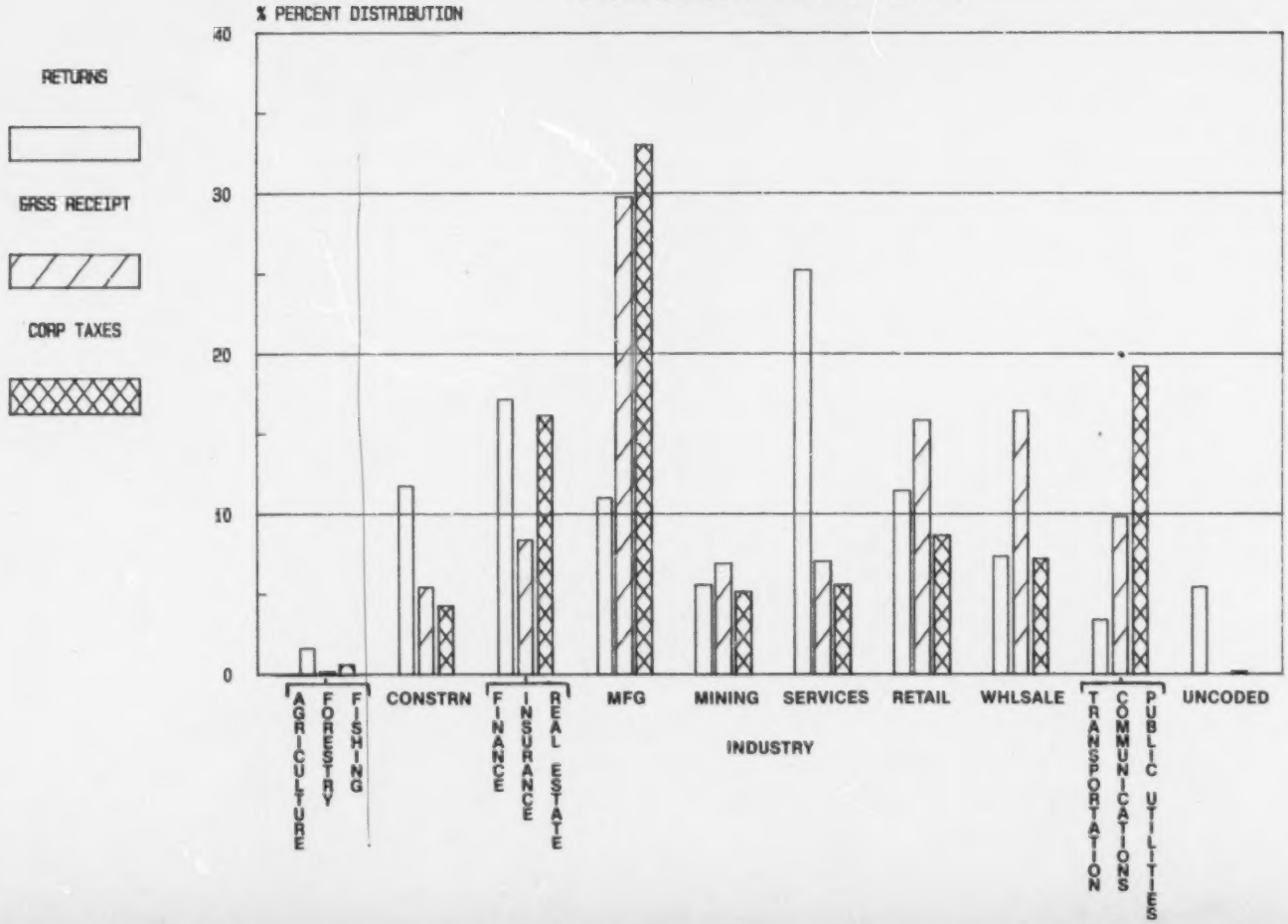
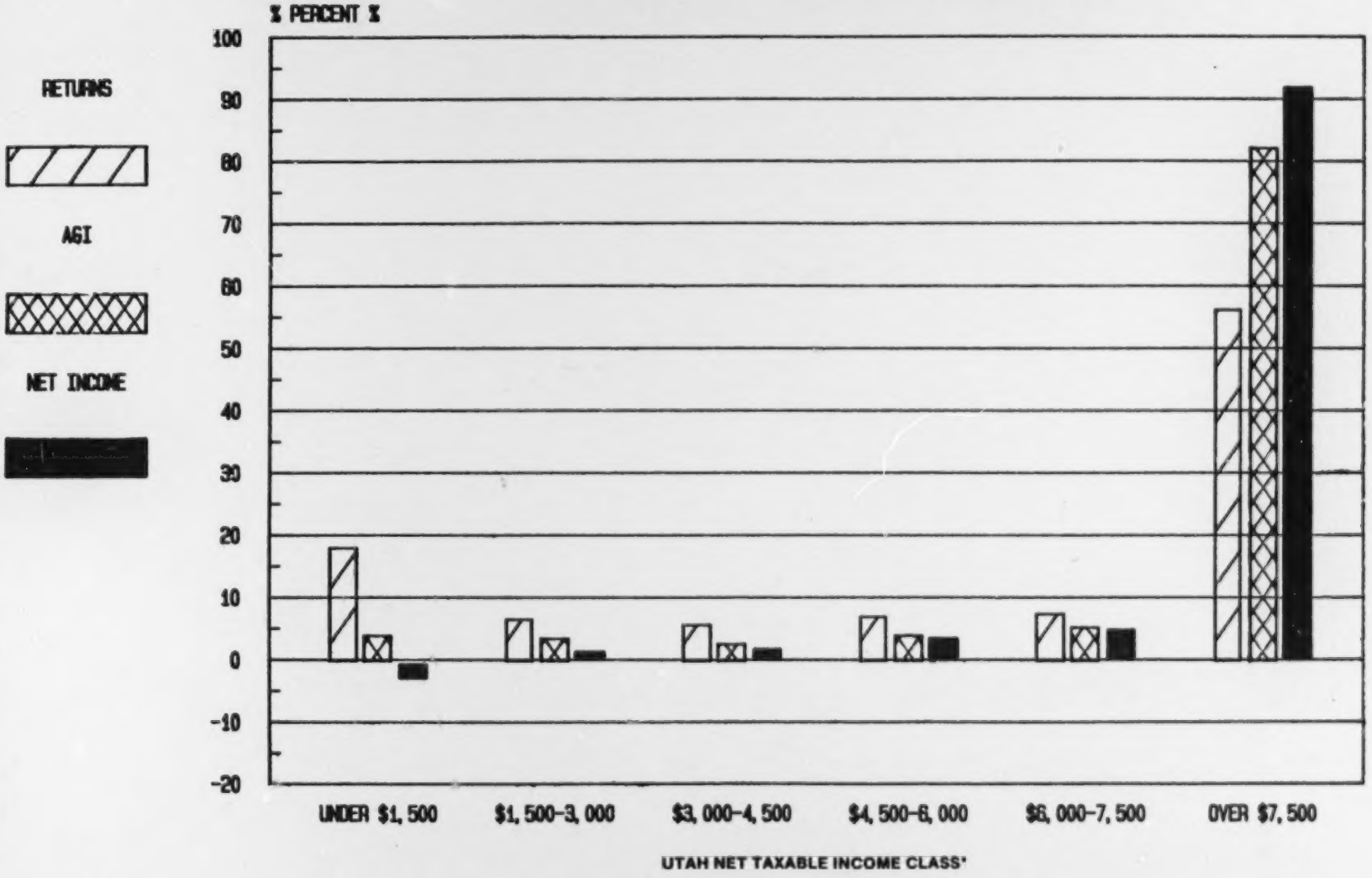


FIGURE 4

ISIM ESTIMATE OF 1980 UTAH RETURNS

DISTRIBUTION OF RETURNS, AGI & NET INCOME



*Utah net taxable income classes for single and married filing separate returns were doubled in order to combine with married joint returns.

FIGURE V

PERCENT DISTRIBUTION OF UTAH RETURNS

CLASSIFIED BY AGI CLASS, YEARS 1976-1980

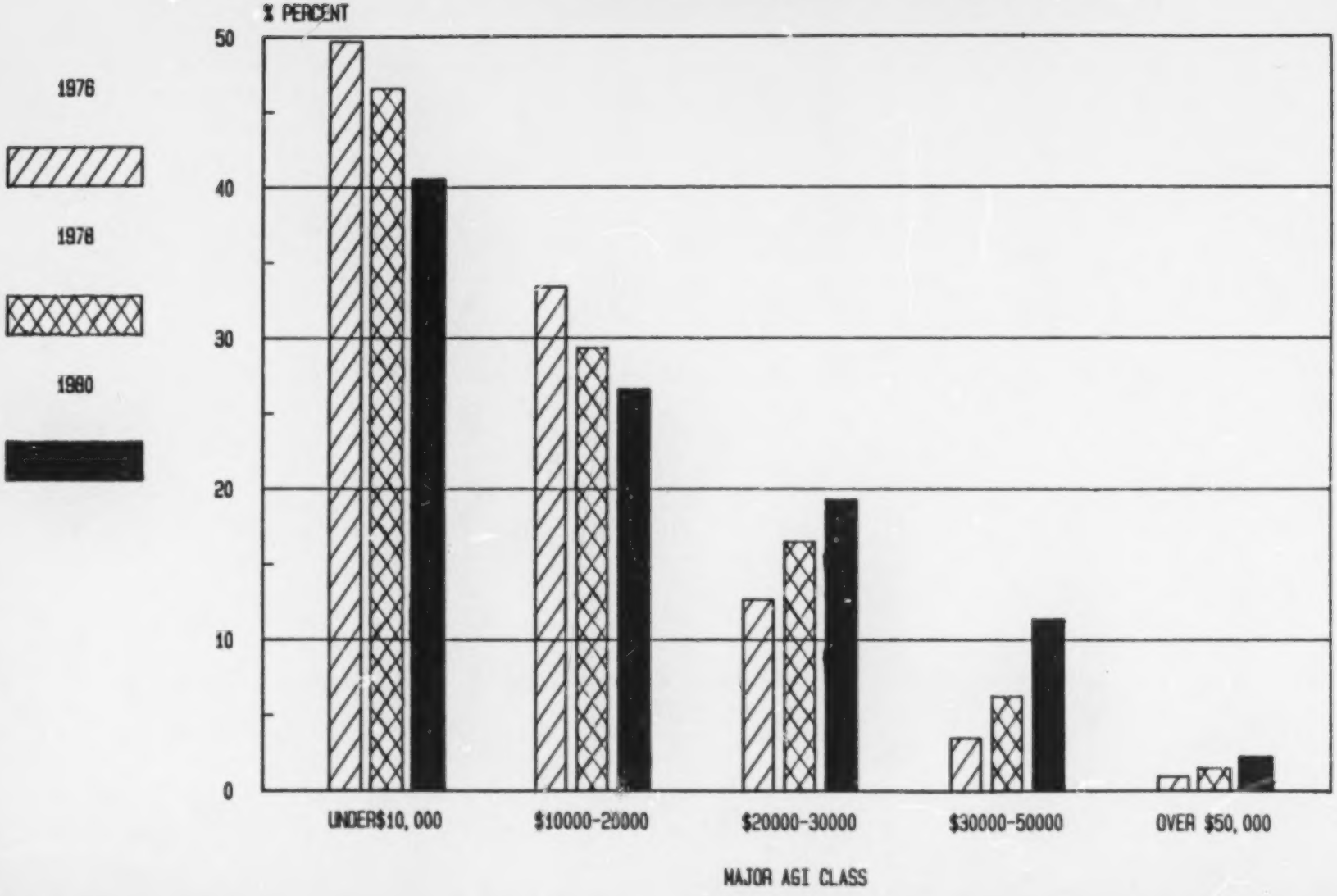


FIGURE W

PERCENT DISTRIBUTION OF AGI
CLASSIFIED BY AGI CLASS, YEARS 1976-1980

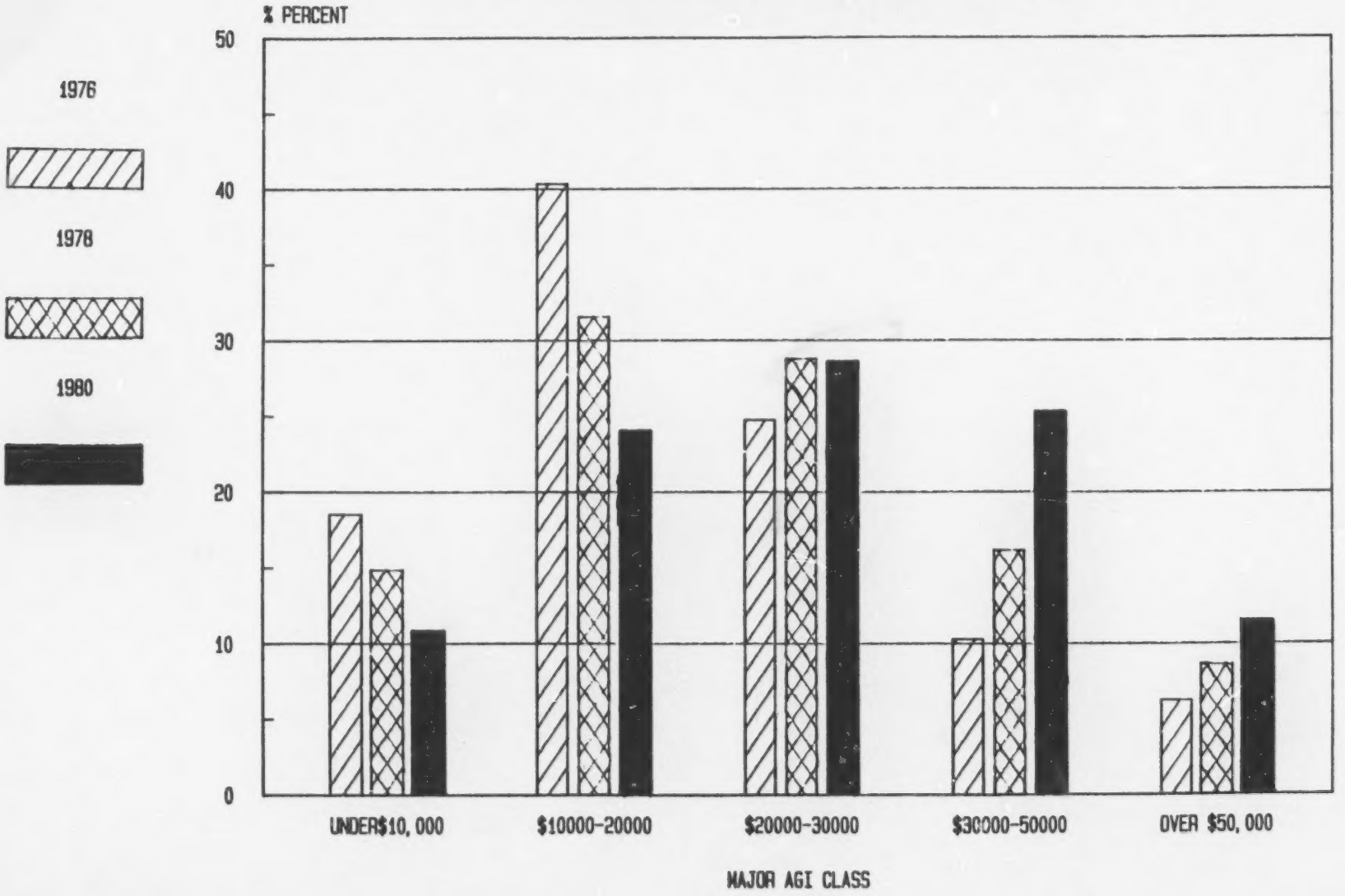


FIGURE X

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
CALENDAR YEARS 1979 THROUGH 1981

	MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1979	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	% OF CHANGE 1979 TO 1980	% OF CHANGE 1980 TO 1981
1	AGRICULTURE FORESTRY FISHING	$6,817,005	$7,458,394	$9,149,471	9.4	22.7
2	MINING	$122,461,734	$167,796,563	$252,139,856	37.0	50.3
3	CONSTRUCTION	$154,732,856	$172,764,872	$208,684,581	11.7	20.8
4	MANUFACTURING	$736,938,302	$833,239,956	$876,829,734	13.1	5.2
5	TRANSPORTION	$56,096,165	$54,447,981	$78,211,248	-2.9	43.6
6	COMMUNICATIONS	$179,721,266	$208,255,820	$255,102,791	15.9	22.5
7	ELECTRIC GAS & SANITATION	$394,525,745	$479,062,368	$563,257,438	21.4	17.6
8	WHOLESALE TRADE	$1,171,489,439	$1,239,473,664	$1,539,379,389	5.8	24.2
9	RETAIL-BUILDING & GARDEN	$414,816,135	$383,690,492	$411,251,756	-7.5	7.2
10	RETAIL-GENERAL MERCHANDISE	$535,404,695	$551,279,691	$739,866,650	3.0	34.2
11	RETAIL-FOOD STORES	$862,748,568	$969,769,670	$1,228,037,102	12.4	26.6
12	RETAIL-MOTOR VEHICLE DEALERS ETC	$812,996,826	$728,524,793	$856,890,090	-10.4	17.6
13	RETAIL-APPAREL & ACCESSORIES	$180,623,075	$198,234,514	$237,859,789	9.8	20.0
14	RETAIL-FURNITURE & HOME FURNISHINGS	$290,431,631	$293,386,260	$318,527,549	1.0	8.6
15	RETAIL-EATING & DRINKING PLACES	$385,308,711	$419,437,743	$468,157,866	8.9	11.6
16	RETAIL-MISCELLANEOUS	$581,246,102	$649,998,826	$640,817,687	11.8	-1.4
17	FINANCE INSURANCE & REAL ESTATE	$33,862,443	$37,368,792	$44,535,357	10.4	19.2
18	SERVICES	$661,961,496	$743,425,315	$873,865,124	12.3	17.5
19	PUBLIC ADMINISTRATION	$33,970,155	$42,803,002	$46,961,722	26.0	9.7
20	PRIVATE MOTOR VEHICLE SALES	$165,030,589	$148,888,658	$176,536,548	-9.8	18.6
21	REFUNDED AMOUNTS WITH NO SIC	$-59,740,238	$-26,291,713	$-7,904,827	-56.0	-69.9
22	OCCASIONAL RETAIL SALES	$14,941,256	$17,419,370	$18,854,572	16.6	8.2
23	NONDISCLOSABLE OR SIC UNCODED	$394,257,410	$370,743,398	$19,847,219	-6.0	-94.6
		$8,130,641,366	$8,691,178,429	$9,856,858,712	6.9%	13.4%

FIGURE Y

Utah

	1967	1975	1977	1979	FISCAL BLOOD PRESSURE: (1967–1979) 99/89
Tax Effort	111	89	91	99	
Tax Capacity	87	88	90	88	

Tax Source	Tax Capacity Per Capita	Tax Capacity Index	Aggregate Tax Capacity	Total Collections	Tax Effort Index	Collections Less Capacity	Collections Per Capita
General Sales	$190.40	90.3	$260,274	$355,000	136.4	$94,725	$259.69
Selective Sales	$96.20	82.5	$131,509	$118,326	90.0	−$13,183	$86.56
License Taxes	$36.00	107.6	$49,212	$25,626	52.1	−$23,586	$18.75
Personal Income	$120.49	73.1	$164,703	$225,955	137.2	$61,251	$165.29
Corporate Income	$47.39	83.2	$64,779	$32,874	50.7	−$31,905	$24.05
Total Property	$265.65	95.6	$363,144	$289,569	79.7	−$73,574	$211.83
Estates & Gift	$3.93	43.6	$5,366	$1,423	26.5	−$3,943	$1.04
Severance	$21.40	146.2	$29,255	$8,993	30.7	−$20,262	$6.58
Total Taxes	$781.45	88.4	$1,068,244	$1,057,766	99.0	−$10,477	$773.79

NOTE: All per capita amounts are in dollars; aggregate fiscal capacity and total collections are in thousands of dollars.

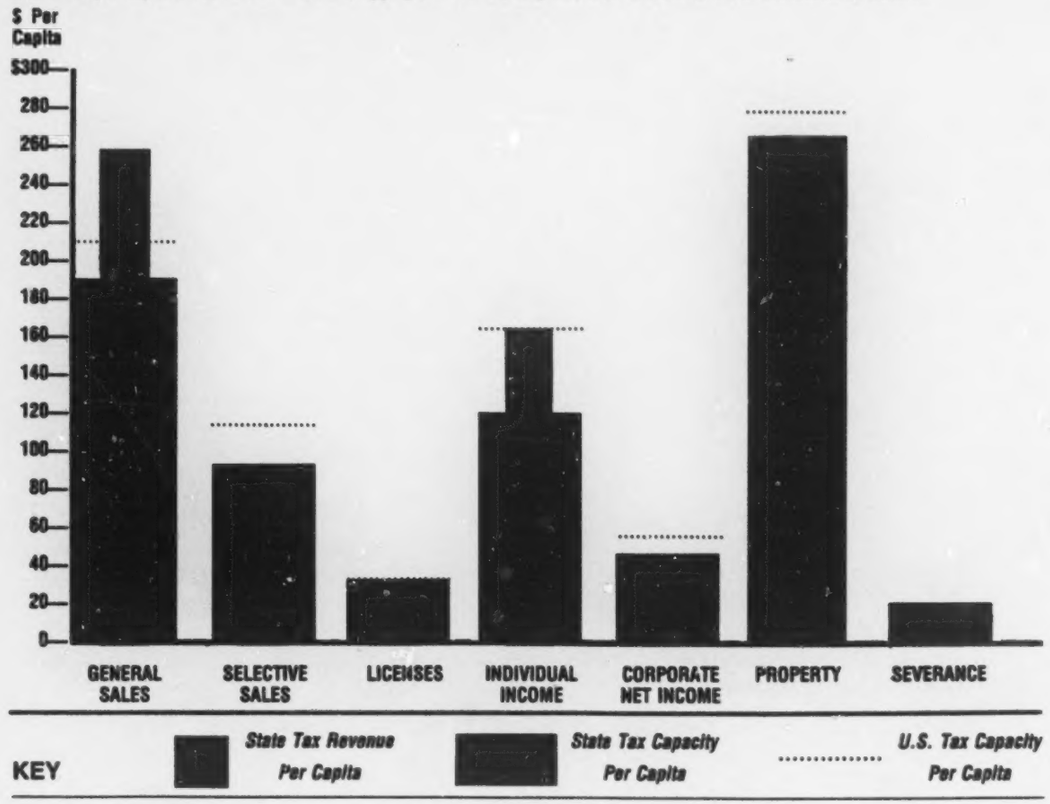


FIGURE Z

AN INDEX OF THE TAXES OF "LAST RESORT": The Pressure States Place on their Income and Sales Taxes[1]

State and Region	Index of "Last Resort Taxes"[2]	Increases in Taxes on Individuals from 12/31/80 to 8/1/82*
U.S. Weighted Average	100	n.a.
New England		
Connecticut	62	—
Maine	96	A
Massachusetts	107	G[3]
New Hampshire	3	G,A
Rhode Island	99	C
Vermont	69	G,A,S
Mideast		
Delaware	93	G
Maryland	126	G
New Jersey	67	C
New York	168	—
Pennsylvania	102	—
Great Lakes		
Illinois	94	—
Indiana	93	G[3],A
Michigan	99	A,C,I
Ohio	80	G[3],A,C[4],S,I
Wisconsin	130	G,A,C,S
Plains		
Iowa	94	G,C
Kansas	80	—
Minnesota	111	G,A,C[5],S,I
Missouri	88	C
Nebraska	89	G[3],A,C,S
North Dakota	66	—[6]
South Dakota	67	G,A,C
Southeast		
Alabama	102	—
Arkansas	98	G
Florida	52	S
Georgia	105	—
Kentucky	109	G,A
Louisiana	101	—
Mississippi	126	—
North Carolina	110	G
South Carolina	112	G
Tennessee	83	G,A
Virginia	87	G[7],A
West Virginia	106	A,S
Southwest		
Arizona	89	G
New Mexico	100	G[3],A[8]
Oklahoma	75	—
Texas	45	—
Rocky Mountain		
Colorado	101	G,A
Idaho	92	G
Montana	43	—[6]
Utah	137	G,A,C
Wyoming	73	—
Far West		
California	137	G[9]
Nevada	32	G,A,S[10]
Oregon	75	G,C,I
Washington	66	A,C,S[11]
Alaska	56	—[12]
Hawaii	138	—

*Legend for codes in column four: G = Gasoline and motor fuels; A = Alcohol; C = Cigarettes; S = General Sales; I = Individual Income

[1]The taxes included in these figures are state and local individual income taxes and general sales taxes. (Local income and sales taxes were included since most states determine whether local governments can impose local income or sales taxes and the rates that the local governments can impose.) The index numbers were determined by multiplying the U.S. average tax rates by the respective individual income and general sales tax bases of each state. Adjustments were made to the general sales tax collections in the cases of Arizona, Hawaii, Washington and West Virginia because these states have much broader sales tax bases than the typical state. In addition, individual income tax collections for the state of New York had to be revised downward because the local individual income tax collections included a small portion of corporate income tax receipts.

[2]The greater the index number, the greater the degree of utilization of the underlying tax bases. U.S. Average 100.

[3]Variable rate tax based on percentage of price rather than cents per gallon.

[4]In actuality, Ohio lowered the excise tax on cigarettes from 15c to 14c per pack but, for the first time, made them subject to the state sales tax. The net effect of this was to raise the tax on cigarettes.

[5]Extended sales tax to cigarettes for the first time.

[6]Reduced income tax.

[7]An additional 3% excise tax on oil companies doing business in Virginia was enacted.

[8]Reduced the sales and income taxes.

[9]California is scheduled to increase its gasoline tax January 1, 1983.

[10]This increase in the sales tax was enacted to reduce local property taxes.

[11]Lowered the variable rate motor fuels tax from 13.5c to 12c, effective through 12/31/82. Also placed a 4% surcharge on all general fund taxes.

[12]Eliminated individual income tax in 1980.

Sources: ACIR, *Tax Capacity of the Fifty States* (Supplement: 1980 Estimates, June 1982); Commerce Clearing House, *State Tax Reporter* (various state volumes); S. Gold and D. Pilcher, "State Tax Increases: R_x for Ailing Budgets?" in *State Legislatures*, July August 1982; ACIR staff calculations, September 1, 1982.

TAX COMMISSION PUBLICATIONS

The following publications are available on a limited basis from Tax Economist Douglas MacDonald (530-6095) of the Tax Commission. Unless otherwise indicated, these publications are free of charge.

*RP 80-1 March 1980	Utah Statistics of Income 1978	Individual Income Tax Returns for Return Year 1978
RP 80-2 November, 1980	Statistical Report on the 1979 Excess Revenue Return Program	
RP 81-1 November, 1980	Utah Statistics of Income	Individual Income Returns Return Year 1981
RP 81-2 June, 1981	Gross Retail Sales and Purchases in the State of Utah 1978 through 1980	$10.00
RP 81-3 August, 1981	Fiscal Analysis of President Reagan's Tax Cut Plan on the State of Utah	
RP 81-4 October, 1981	Second Quarter, 1981	Gross Retail Sales and Purchases in the State of Utah
RP 82-1 January, 1982	Third Quarter, 1981	Gross Retail Sales and Purchases in the State of Utah
RP 82-2 April, 1982	Utah 1980 Statistics of Corporate Income	
RP 82-3 May, 1982	Utah Statistics of Income Return Year 1980	
RP 82-4 May, 1982	First and Fourth Quarters, 1981	Gross Retail Sales and Purchases in the State of Utah
RP 82-5 August, 1982	The Impact of a Proposed Severance Tax on the Utah Underground Coal Industry	
RP 82-6 September, 1982	Recent Model Year Cars for Calendar Years 1980, 1981 and the First Half of 1982	Utah Car and Truck Sales
RP 82-7 September, 1982	First and Second Quarters, 1982	Gross Retail Sales and Purchases in the State of Utah

A Legal and Economic Appraisal of the Gross Receipts Tax
A Staff Report to Governor's IPP Task Force
August 19, 1980

*RP = Research Publication

TABLE 1
SUMMARY OF TAX COLLECTIONS—NET
FISCAL YEARS 1973 THROUGH 1982

	1973	1974	1975	1976	1977
Individual Income Tax	$ 88,546,711	$ 90,032,358	$104,919,366	$140,561,916	$158,268,002
Corporation Franchise Tax	29,620,635	18,002,679	24,501,925		24,866,694
Cigarette and Tobacco Tax	6,458,595	6,916,797	7,069,584	7,504,408	7,712,867
Inheritance Tax	3,565,540	3,669,012	3,784,893	3,460,538	5,564,283
Insurance Tax	6,327,153	6,976,078	7,520,415	8,384,435	10,098,434
Mine Occupation Tax	3,801,382	5,033,602	5,769,461	11,258,648	8,489,036
Sales and Use Tax (State)	135,864,153	149,442,237	173,736,847	194,799,068	225,793,505
Motor Fuel Tax	41,124,133	39,971,348	40,484,784	43,514,958	45,694,373
Motor Vehicle Reg. Fund	8,991,819	10,488,809	8,903,180	8,915,065	9,254,984
Special Fuel Tax	5,141,349	5,667,002	5,753,299	6,240,646	6,865,182
Uniform Local Sales and Use Tax	16,604,886	19,036,945	21,735,782	33,333,154	42,148,484
Local Transit Authority Tax	---	---	1,383,395	7,707,244	19,560,527
All Other State and Local Taxes Collected (Net)	13,988,372	12,676,729	14,107,523	15,596,834	18,204,307
TOTALS	**$360,034,728**	**$370,083,100**	**$413,171,235**	**$505,778,839**	**$572,520,768**

	1978	1979	1980	1981	1982
Individual Income Tax	$183,893,615	$225,955,596	$265,327,485	$294,947,280	$330,525,165
Corporation Franchise Tax	29,448,490	32,874,065	40,377,089	40,667,112	40,894,065
Cigarette and Tobacco Tax	8,003,201	8,242,742	10,271,242	11,293,370	11,164,965
Inheritance Tax	4,054,945	1,423,243	1,694,934	2,045,622	4,514,081
Insurance Tax	11,917,410	13,452,007	14,718,258	15,777,757	21,493,820
Mine Occupation Tax	8,446,277	8,423,221	9,821,081	14,757,130	20,694,158
Sales and Use Tax (State)	257,988,280	288,602,629	320,453,903	347,382,326	385,260,160
Motor Fuel Tax	48,808,152	61,371,556	60,451,305	56,567,749	67,733,812
Motor Vehicle Reg. Fund	9,831,087	10,335,951	10,356,159	10,329,209	10,795,624
Special Fuel Tax	7,391,145	9,851,605	10,469,670	10,107,098	12,672,251
Uniform Local Sales and Use Tax	49,177,918	55,949,450	62,736,929	67,002,776	75,053,672
Local Transit Authority Tax	11,170,144	12,807,371	14,324,414	15,088,745	16,306,933
All Other State and Local Taxes Collected (Net)	20,712,892	28,618,013	26,945,019	31,011,741	33,003,245
TOTALS	**$655,843,556**	**$757,907,449**	**$847,947,488**	**$916,977,915**	**$1,030,111,951**

TABLE 2
TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1980-81 AND 1981-82

SOURCE AND DISTRIBUTION	1981 GROSS COLLECTIONS	1981 REFUNDS AND ADJUSTMENTS	1981 NET AVAILABLE FOR DISTRIBUTION	1982 GROSS COLLECTIONS	1982 REFUNDS AND ADJUSTMENTS	1982 NET AVAILABLE FOR DISTRIBUTION	ABSOLUTE INCREASE OR (DECREASE)	PERCENTAGE INCREASE OR (DECREASE)
Uniform School Fund:								
Individual Income Tax	$358,429,436	$63,482,156	$294,947,156	$400,160,958	$69,635,792	$330,525,166	$35,577,886	12.1
Corporation Franchise Tax	45,551,745	4,884,633	40,667,112	46,511,390	5,617,326	40,894,064	226,952	.6
School Lunch Tax	5,582,580		5,582,580	5,218,475	--	5,218,475	(364,105)	(6.5)
Driver's Education Tax	2,049,410	200	2,049,210	2,198,547	226	2,198,321	149,111	7.3
TOTAL	**$411,613,171**	**$68,366,989**	**$343,246,182**	**$454,089,370**	**$75,253,344**	**$378,836,026**	**$35,589,844**	**10.4**
General Fund:								
Beer Taxes	$ 2,230,989	$ 3,869	$ 2,227,120	$ 2,943,124	$ 142	$ 2,942,982	$ 715,862	32.1
Cigarette and Tobacco Tax	11,411,502	118,132	11,293,370	11,300,265	135,300	11,164,965	(128,405)	(1.1)
Inheritance Tax	2,139,175	93,553	2,045,622	4,571,976	57,895	4,514,081	2,468,459	120.7
Insurance Tax	15,861,230	83,472	15,777,758	21,624,583	130,763	21,493,820	5,716,062	36.2
Mine Occupation Tax	14,757,130		14,757,130	20,694,158	20,694,158	5,937,028	5,937,028	40.2
M.B.V.A. Fee	371,132	362	370,770	413,531	378	413,153	42,383	11.4
Public Service Commission Fee	1,839,849	1,035	(1,838,814)	--	--	--	(1,838,814)	--
Sales and Use Tax—State	348,704,391	1,322,066	347,382,325	385,903,788	643,628	385,260,160	37,877,835	10.9
Prepaid Sales and Use Tax Constr. Acct.	1,098,258		1,098,258	1,200,000	--	1,200,000	101,742	9.3
TOTAL	**$398,413,656**	**$1,622,489**	**$396,791,167**	**$448,651,425**	**$968,106**	**$447,683,319**	**$50,892,152**	**12.8**
Transportation Fund:								
Motor Fuel Tax	$56,770,068	202,318	$56,567,750	$ 67,913,373	$179,562	$ 67,733,811	$11,166,061	19.7
Motor Vehicle Registration Fund	10,345,248	16,039	10,329,209	10,809,375	13,751	10,795,624	466,415	4.5
Special Fuel Tax	10,374,734	267,636	10,107,098	12,721,043	48,791	12,672,252	2,565,154	25.4
Temporary Permit Fee	859,240	50	859,190	864,190	42	864,148	4,958	.6
Motor Vehicle Control Fee	871,667	68	871,599	973,604	80	973,524	101,925	11.7
Proportional Registration Fee	3,014,039	3,758	3,010,281	3,035,678	2,520	3,033,158	22,877	.8
Highway Use Tax	1,644,432	1,929	1,642,503	1,713,464	1,842	1,711,622	69,119	4.2
Aircraft Fuel Tax	2,691,551		2,691,551	2,621,509	2,555	2,618,954	(72,597)	(2.7)
Studded Tire Fee	6,456	352	6,104	90	--	90	(6,014)	(98.5)
TOTAL	**$86,577,435**	**$492,150**	**$86,085,285**	**$100,652,326**	**$249,143**	**$100,403,183**	**$14,317,898**	**16.6**
Trust and Agency Fund:								
Car and Bus Tax	$1,088,661	$ --	$1,088,661	$ 1,214,357	$ 5,003	$1,209,354	$ 120,693	11.1
Firemen's Pension Fund	1,058,283	--	1,058,283	1,075,393	--	1,075,393	17,110	1.6
Cash Bonds (Sales, Special Fuel Withholding, Ad Valorem)	404,541	354,431	50,110	252,683	382,749	(130,066)	(180,176)	(359.5)
Tax Commission Suspense	38,209	59,054	(20,845)	3,447,677	2,887,636	560,041	580,886	2786.7
Combined Injury and Benefit Fund:	2,148,513	--	2,148,513	2,568,511	--	2,568,511	419,998	19.6
Boat Fuel Tax	544,005	--	544,005	590,587	--	590,587	46,582	8.6
Reflectorized Plate Fee	339,877	32	339,845	358,244	14	358,230	18,385	5.4
Protested-Mine Occupation Tax	851,583	--	851,583	2,444,063	--	2,444,063	1,592,480	187.0
TOTAL	**$6,473,672**	**$413,517**	**$6,060,155**	**$11,951,515**	**$3,275,402**	**$8,678,113**	**$2,615,958**	**43.2**
Local Tax Collections:								
Uniform Local Sales and Use Tax	$67,245,272	$ 242,496	$ 67,002,776	$ 75,173,136	$ 119,464	$ 75,053,672	$ 8,050,896	12.0
Transient Room Tax	2,704,498	893	2,703,605	3,153,045	340	3,152,705	449,100	16.4
Transit Authority Tax	15,145,480	56,735	15,088,745	16,322,612	15,679	16,306,933	1,218,188	8.2
TOTAL	**$85,095,250**	**$300,124**	**$84,795,126**	**$94,648,793**	**$135,483**	**$94,513,310**	**$9,718,184**	**11.5**
GRAND TOTAL	**$988,173,184**	**$71,195,289**	**$916,977,915**	**$1,109,993,429**	**$79,881,478**	**$1,030,111,951**	**$113,134,036**	**12.3**

NOTE: Public Service Commission fees are now collected by the Public Service Commission

TABLE 3
TEN-YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED AND EXCISE TAXES COLLECTED FOR CALENDAR YEARS 1972-1981 AND FISCAL YEARS JULY 1 TO JUNE 30, 1973-1982

Calendar Year	Fiscal Year	Property Taxes Levied Calendar Year	Excise Taxes Net Collection Fiscal Year	Total	Property Taxes % of Total	Excise Taxes % of Total
1972	1973	169,207,884	360,034,728	529,242,612	31.97	68.03
1973	1974	170,641,107	370,084,100	540,725,207	31.56	68.44
1974	1975	181,090,140	413,171,235	594,261,375	30.47	69.53
1975	1976	208,132,348	505,778,839	713,911,187	29.15	70.85
1976	1977	240,134,711	572,520,768	812,655,479	29.55	70.45
1977	1978	265,094,843	655,843,556	920,938,399	28.78	71.22
1978	1979	309,668,926	757,907,449	1,067,576,375	29.01	70.99
1979	1980	341,390,695	847,947,488	1,189,338,183	28.70	71.30
1980	1981	379,364,390	916,977,915	1,296,342,305	29.16	70.84
1981	1982	417,646,199	1,030,111,951	1,447,758,150	28.85	71.15
Rate of Increase in 10 Years		146.82%	186.11%	173.55%		

TABLE 4
SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1980-81 AND 1981-82

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
BEAVER COUNTY	$ 18,832.50	$ 26,737.26	$7,904.76	41.97
Cities and Towns				
Beaver	81,637.47	89,336.15	7,698.68	9.43
Milford	43,397.11	40,218.80	(3,178.31)	(7.32)
Minersville	13,086.73	10,575.73	(2511.00)	(19.19)
TOTAL CITIES AND TOWNS	$138,121.31	$140,130.68	$2,009.37	1.45
TOTAL BEAVER COUNTY INCLUDING CITIES AND TOWNS	$156,953.81	$166,867.94	$9,914.13	6.32
BOX ELDER COUNTY	$ 291,172.81	$ 447,552.63	$156,379.82	53.71
Cities and Towns				
Bear River	2,517.10	2,995.69	478.59	19.01
Brigham City	476,312.73	556,608.54	80,295.81	16.86
Corrinne	11,767.57	12,240.85	473.28	4.02
Deweyville	1,083.11	1,813.43	730.32	67.43
Elwood	7,384.59	7,528.65	144.06	1.95
Fielding	2,765.75	2,577.99	(187.76)	(6.79)
Garland	15,279.25	22,385.79	7,106.54	46.53
Honeyville	3,912.98	5,813.75	1,900.77	48.58
Mantua	1,741.93	1,720.41	(21.52)	1.24
Perry	22,107.92	22,541.77	433.85	1.96
Plymouth	847.93	15,405.68	14,557.75	1,716.86
Portage	853.18	510.21	(342.97)	(40.20)
Snowville	7,386.14	7,079.13	(307.01)	(4.16)
Tremonton	258,877.25	280,516.70	21,639.45	8.36
Willard	14,913.00	15,296.53	383.53	2.57
TOTAL CITIES AND TOWNS	$827,750.43	$955,038.12	$127,287.69	15.38
TOTAL BOX ELDER COUNTY INCLUDING CITIES AND TOWNS	$1,118,923.24	$1,402,590.75	$283,667.51	25.35
CACHE COUNTY	$ 107,072.21	$ 79,151.38	($27,920.83)	(26.08)
Cities and Towns				
Amalga	13,901.99	12,971.47	(930.52)	(6.69)
Clarkston	2,317.17	2,387.91	70.74	3.05
Cornish	1,568.95	772.59	(796.36)	(50.76)
Hyde Park	27,273.64	18,103.88	(9,169.76)	(33.62)
Hyrum	45,488.03	49,491.26	4,003.23	8.80
Lewiston	19,712.42	18,173.75	(1,538.67)	(7.81)
Logan	1,490,040.89	1,568,358.13	78,317.24	5.26
Mendon	5,149.93	5,099.35	(50.58)	(.98)
Millville	4,335.56	4,835.13	499.57	11.52
Newton	3,297.45	2,514.82	(782.63)	(23.73)
Nibley	3,699.59	5,352.64	1,653.05	44.68
North Logan	83,698.90	137,642.27	53,943.37	64.45
Paradise	3,610.42	6,203.44	2,593.02	71.82
Providence	17,375.74	16,391.35	(984.39)	(5.66)
Richmond	28,110.48	19,771.91	(8,338.57)	(29.66)
River Heights	2,758.66	3,180.41	421.75	15.29
Smithfield	126,809.90	124,082.64	(2,727.26)	(2.15)
Trenton	4,674.78	4,058.69	(616.09)	(13.18)
Wellsville	11,982.79	13,099.80	1,117.01	9.32
TOTAL CITIES AND TOWNS	$1,895,807.29	$2,012,491.44	$116,684.15	6.15
TOTAL CACHE COUNTY INCLUDING CITIES AND TOWNS	$2,002,879.50	$2,091,642.82	$88,763.32	4.43

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
CARBON COUNTY	$429,337.17	$436,723.93	$7,386.76	1.72
Cities and Towns				
Helper	162,500.96	217,466.56	54,965.60	33.82
Price	747,851.03	1,046,221.72	298,370.69	39.90
TOTAL CITIES AND TOWNS	$910,351.99	$1,263,688.28	$353,336.29	38.81
TOTAL CARBON COUNTY INCLUDING CITIES AND TOWNS	$1,339,689.16	$1,700,412.21	$360,723.05	26.92
DAGGETT COUNTY	18,570.17	$12,552.62	$(6,107.55)	(32.40)
Cities and Towns				
Manila	7,996.18	8,896.89	900.71	11.26
TOTAL CITIES AND TOWNS	$7,996.18	$8,896.89	$900.71	11.26
TOTAL DAGGETT COUNTY INCLUDING CITIES AND TOWNS	$26,566.35	$21,449.51	(5,116.84)	19.26
DAVIS COUNTY	$ 222,856.12	$ 255,035.62	$ 32,179.50	14.44
Cities and Towns				
Bountiful	1,068,006.07	1,185,249.82	117,243.75	10.98
Centerville	335,653.33	333,161.98	(2,491.35)	(.74)
Clearfield	400,316.45	513,924.51	113,608.06	28.38
Clinton	16,021.27	18,945.79	2,924.52	18.25
East Layton	30,342.34	--	(30,342.34)	--
Farmington	85,548.95	92,478.26	6,929.31	8.10
Fruit Heights	11,942.90	16,530.19	4,587.29	38.41
Kaysville	155,009.39	167,776.44	12,767.05	8.24
Layton	838,771.07	1,058,235.68	219,464.61	26.16
North Salt Lake	339,450.34	413,673.78	74,223.44	21.87
South Weber	20,722.26	20,893.38	171.12	.82
Sunset	101,646.67	122,807.14	21,160.47	20.82
Syracuse	147,403.68	156,237.33	8,833.65	5.99
West Bountiful	185,227.76	132,489.91	(52,737.85)	(28.47)
West Point	6,820.49	8,738.32	1,917.83	28.12
Woods Cross	235,703.40	300,668.26	64,964.86	27.56
TOTAL CITIES AND TOWNS	$3,978,586.37	$4,541,810.79	$563,224.42	14.16
TOTAL DAVIS COUNTY INCLUDING CITIES AND TOWNS	$4,201,442.49	$4,796,846.41	$595,403.92	14.17
DUCHESNE COUNTY	$159,792.26	$215,980.61	$ 56,188.35	35.16
Cities and Towns				
Altamont	17,491.78	19,928.95	2,437.17	13.93
Duchesne	46,585.39	62,388.78	15,803.39	33.92
Myton	6,191.74	7,165.40	973.66	15.72
Roosevelt	459,927.91	633,462.75	173,534.84	37.73
TOTAL CITIES AND TOWNS	$530,196.82	$722,945.88	$192,749.06	36.35
TOTAL DUCHESNE COUNTY INCLUDING CITIES AND TOWNS	$689,989.08	$938,926.49	$248,937.41	36.08
EMERY COUNTY	$ 96,698.40	$150,635.11	$ 53,936.71	55.78
Cities and Towns				
Castle Dale	96,492.75	115,877.48	19,384.73	20.09
Cleveland	15,736.73	20,847.52	5,110.79	32.48
Elmo	7,851.35	11,705.08	3,853.73	49.08
Emery	9,392.82	13,072.67	3,679.85	39.18
Ferron	54,592.05	66,877.60	12,285.55	22.50
Green River	105,444.60	143,406.67	37,962.07	36.00
Huntington	112,226.18	155,417.33	43,191.15	38.48
Orangeville	43,514.25	62,522.75	19,008.50	
TOTAL CITIES AND TOWNS	$445,250.73	$589,727.10	144,476.37	32.45
TOTAL EMERY COUNTY INCLUDING CITIES AND TOWNS	$541,949.13	$740,362.21	$198,413.08	36.61

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
GARFIELD COUNTY	$113,566.60	$ 56,712.58	($56,854.02)	(50.06)
Cities and Towns				
Boulder	1,392.43	933.49	(458.94)	(32.96)
Cannonville	1,020.17	1,680.56	660.39	64.73
Escalante	13,801.50	13,174.48	(627.02)	(4.54)
Hatch	2,750.09	3,038.06	287.97	10.47
Henrieville	280.28	370.62	90.34	32.23
Panguitch	59,908.92	68,477.93	8,569.01	14.30
Tropic	1,930.89	2,068.14	137.25	7.11
TOTAL CITIES AND TOWNS	$ 81,084.28	$ 89,743.28	$ 8,659.00	10.68
TOTAL GARFIELD COUNTY INCLUDING CITIES AND TOWNS	$194,650.88	$146,455.86	($48,195.02)	(24.76)
GRAND COUNTY	$207,296.39	$191,443.15	($15,853.24)	(7.65)
Cities and Towns				
Moab	404,847.46	434,580.35	29,732.89	7.34
TOTAL CITIES AND TOWNS	$404,847.46	$434,580.35	$29,732.89	7.34
TOTAL GRAND COUNTY INCLUDING CITIES AND TOWNS	$612,143.85	$626,023.50	$13,879.65	2.27
IRON COUNTY	$ 95,536.62	$ 79,397.02	$(16,139.60)	(16.89)
Cities and Towns				
Brian Head	21,692.53	27,500.86	5,808.33	26.78
Cedar City	636,584.00	726,488.56	89,904.56	14.12
Enoch	--	2,760.66	2,760.66	--
Kanarraville	715.88	901.38	185.50	25.91
Paragonah	687.91	631.77	(56.14)	(8.16)
Parowan	32,977.18	34,676.88	1,699.70	5.15
TOTAL CITIES AND TOWNS	$692,657.50	$792,960.11	$100,302.61	14.48
TOTAL IRON COUNTY INCLUDING CITIES AND TOWNS	$788,194.12	$872,357.13	$ 84,163.01	10.68
JUAB COUNTY	$ 16,068.71	$277,638.50	$261,569.79	1627.82
Cities and Towns				
Eureka	7,603.42	7,784.26	180.84	2.38
Levan	2,796.14	4,452.83	1,656.69	59.25
Mona	2,070.69	2,468.28	397.59	19.20
Nephi	183,502.88	162,061.87	(21,441.01)	(11.68)
TOTAL CITIES AND TOWNS	$195,973.13	$176,767.24	$(19,205.89)	(9.80)
TOTAL JUAB COUNTY INCLUDING CITIES AND TOWNS	$212,041.84	$454,405.74	$242,363.90	114.30
KANE COUNTY	$ 51,913.74	$ 58,540.27	$ 6,626.53	12.76
Cities and Towns				
Alton	106.10	147.43	41.33	38.95
Glendale	3,878.60	3,819.46	(59.14)	(1.52)
Kanab	86,224.16	89,854.48	3,630.32	4.21
Orderville	5,829.95	6,080.06	250.11	4.29
TOTAL CITIES AND TOWNS	$ 96,038.81	$ 99,901.43	$ 3,862.62	4.02
TOTAL KANE COUNTY INCLUDING CITIES AND TOWNS	$147,952.55	$158,441.70	$10,489.15	7.09
MILLARD COUNTY	$100,407.63	$140,096.14	$ 39,688.51	39.53
Cities and Towns				
Delta	122,690.98	163,167.10	40,476.12	32.99
Fillmore	101,149.05	130,721.32	29,572.27	29.24
Hinckley	1,236.45	1,435.73	199.28	16.12
Holden	2,296.18	2,875.95	579.77	25.25
Kanosh	3,001.84	3,030.49	28.65	.95
Learnington	418.47	1,359.02	940.55	224.76
Lynndyl	950.73	869.14	(81.59)	(8.58)
Meadow	2,205.72	3,570.17	1,364.45	61.86
Oak City	760.49	1,604.92	844.43	111.04
Scipio	1,995.50	2,384.61	389.11	19.50
TOTAL CITIES AND TOWNS	$236,705.41	$311,018.45	$ 74,313.04	31.39
TOTAL MILLARD COUNTY INCLUDING CITIES AND TOWNS	$337,113.04	$451,114.59	$114,001.55	33.82

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
MORGAN COUNTY	$97,378.15	$115,081.15	$17,703.00	18.18
PIUTE COUNTY	$ 8,746.86	$ 2,608.70	$ (6,138.16)	(70.18)
Cities and Towns				
Circleville	3,138.56	8,866.31	5,727.75	182.50
Junction	2,641.60	4,846.69	2,205.09	83.48
Marysvale	4,079.64	3,922.59	(157.05)	(3.85)
TOTAL CITIES AND TOWNS	$ 9,959.80	$17,635.59	$777,579	78.81
TOTAL PIUTE COUNTY INCLUDING CITIES AND TOWNS	$18,606.66	$ 20,244.29	$1,637.63	8.80
RICH COUNTY	$22,042.08	$32,853.43	$10,811.35	49.05
Cities and Towns				
Garden City	7,880.07	10,512.36	2,632.29	33.40
Laketown	3,188.04	4,145.34	957.30	30.03
Pickleville	4,052.23	1,544.24	(2,507.99)	(61.89)
Randolph	17,910.10	20,440.25	2,530.15	14.13
TOTAL CITIES AND TOWNS	$33,030.44	$ 36,642.19	$ 3,611.75	10.93
TOTAL RICH COUNTY INCLUDING CITIES AND TOWNS	$55,072.52	$69,495.62	$14,423.10	26.19
SALT LAKE COUNTY	$ 7,261,249.41	$ 7,660,043.08	$ 398,793.67	5.49
Cities and Towns				
Alta	74,427.85	118,283.03	43,855.18	58.92
Bluffdale	2,800.20	4,137.99	1,337.79	47.77
Draper	80,982.16	41,244.12	(39,738.04)	(49.07)
Midvale	689,210.14	803,678.77	114,468.63	16.61
Murray	3,206,726.32	3,441,652.70	234,926.38	7.33
Riverton	146,689.02	160,992.00	14,302.98	9.75
Salt Lake City	15,445,974.30	16,132,286.75	686,312.45	4.44
Sandy	1,155,619.79	1,404,313.11	248,693.32	21.52
South Jordan	40,781.89	38,758.06	(2,023.83)	(4.96)
South Salt Lake	2,580,103.64	2,680,063.79	99,960.15	3.87
West Jordan	1,167,652.57	1,024,217.76	(143,434.81)	(12.28)
West Valley City	2,339,335.33	3,396,416.41	1,057,081.08	45.19
TOTAL CITIES AND TOWNS	$26,930,303.21	$29,246,044.49	$2,315,741.28	8.60
TOTAL SALT LAKE COUNTY INCLUDING CITIES AND TOWNS	$34,191,552.62	$36,906,087.57	$2,714,534.95	7.94
SAN JUAN COUNTY	$113,965.65	$160,415.82	$46,450.17	40.76
Cities and Towns				
Blanding	137,589.31	149,873.78	12,284.47	8.93
Monticello	112,382.83	115,094.77	2,711.94	2.41
TOTAL CITIES AND TOWNS	$249,972.14	$264,968.55	$14,996.41	6.00
TOTAL SAN JUAN COUNTY INCLUDING CITIES AND TOWNS	$363,937.79	$425,384.37	$61,446.58	16.88
SANPETE COUNTY	$33,707.62	$36,918.91	$3,211.29	9.53
Cities and Towns				
Centerfield	7,191.51	9,221.47	2,029.96	28.23
Ephraim	68,223.55	70,980.48	2,756.93	4.04
Fairview	17,463.13	14,689.45	(2,773.68)	(15.88)
Fayette	772.66	777.17	4.51	.58
Fountain Green	2,820.25	3,451.78	631.53	22.39
Gunnison	67,464.39	57,990.22	(9,474.17)	(14.04)
Manti	47,673.86	47,466.04	(207.82)	(.44)
Mayfield	2,254.85	2,744.50	489.65	21.72
Moroni	26,572.39	22,878.54	(3,693.85)	(13.90)
Mt. Pleasant	71,129.03	64,096.29	(7,032.74)	(9.89)
Spring City	3,153.74	2,540.17	(613.57)	(19.46)
Sterling	1,816.18	1,627.12	(189.06)	(10.41)
Wales	1,140.18	1,824.41	684.23	60.01
TOTAL CITIES AND TOWNS	$317,675.72	$300,287.64	($17,388.08)	(5.47)
TOTAL SANPETE COUNTY INCLUDING CITIES AND TOWNS	$351,383.34	$337,206.55	($14,176.79)	(4.03)

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
SEVIER COUNTY	$ 73,711.39	$134,195.62	$ 60,484.23	82.06
Cities and Towns				
Annabella	1,455.18	1,108.99	(346.19)	(23.79)
Aurora	20,005.08	22,095.26	2,090.18	10.45
Elsinore	5,516.08	4,652.79	(863.29)	(15.65)
Glenwood	851.76	1,227.43	375.67	44.11
Joseph	1,180.72	1,710.68	529.96	44.88
Monroe	13,092.31	11,050.67	(2,041.64)	(15.59)
Redmond	6,765.70	7,503.14	737.44	10.90
Richfield	397,014.03	443,525.81	46,511.78	11.72
Salina	137,870.96	154,392.67	16,521.71	11.98
Sigurd	6,722.11	7,541.65	819.54	12.19
TOTAL CITIES AND TOWNS	$590,473.93	$654,809.09	$ 64,335.16	10.90
TOTAL SEVIER COUNTY INCLUDING CITIES AND TOWNS	$664,185.32	$789,004.71	$124,819.39	18.79
SUMMIT COUNTY	$130,587.55	$106,232.17	$(24,355.38)	(18.65)
Cities and Towns				
Coalville	51,018.73	60,504.90	9,486.17	18.59
Francis	2,738.67	2,686.11	(52.56)	(1.92)
Henefer	7,820.27	7,025.34	(794.93)	(10.16)
Kamas	34,853.22	30,715.73	(4,137.49)	(11.87)
Oakley	5,770.58	7,091.78	1,321.20	22.90
Park City	446,246.98	566,842.97	120,595.99	27.02
TOTAL CITIES AND TOWNS	$548,448.45	$674,866.83	$126,418.38	23.05
TOTAL SUMMIT COUNTY INCLUDING CITIES AND TOWNS	$679,036.00	$781,099.00	$102,063.00	15.03
TOOELE COUNTY	$117,587.03	$171,893.70	$54,306.67	46.18
Cities and Towns				
Grantsville	45,959.23	48,329.85	2,370.62	5.16
Stockton	2,738.76	2,253.19	(485.57)	(17.73)
Tooele	454,065.70	463,732.45	9,666.75	2.13
Vernon	1,265.68	2,157.30	891.62	70.44
Wendover	40,264.14	48,837.73	8,573.59	21.29
TOTAL CITIES AND TOWNS	$544,293.51	$565,310.52	$21,017.01	3.86
TOTAL TOOELE COUNTY INCLUDING CITIES AND TOWNS	$661,880.54	$737,204.22	$75,323.68	11.38
UINTAH COUNTY	$ 230,748.89	$1,019,035.76	$ 788,286.87	341.62
Cities and Towns				
Vernal	1,240,651.82	1,679,087.89	438,436.07	35.34
Ballard	34,860.21	46,319.66	11,459.45	32.87
TOTAL CITIES AND TOWNS	$1,275,512.03	$1,725,407.55	$ 449,895.52	35.27
TOTAL UINTAH COUNTY INCLUDING CITIES AND TOWNS	$1,506,260.92	$2,744,443.31	$1,238,182.39	82.20

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
UTAH COUNTY	$ 577,278.52	$ 550,407.80	$ (26,870.72)	4.65
Cities and Towns				
Alpine	14,589.73	17,998.75	3,409.02	23.36
American Fork	509,099.73	566,766.53	57,666.80	11.33
Genolm	2,880.28	3,859.00	978.72	33.98
Goshen	3,055.15	3,542.57	487.42	15.95
Highland	12,339.28	15,345.19	3,005.91	24.36
Lehi	102,228.80	118,439.31	16,210.51	15.86
Lindon	82,359.00	158,463.01	76,104.01	92.41
Mapleton	26,330.60	16,632.87	(9,697.73)	36.83
Orem	2,491,399.68	2,645,149.75	153,750.07	6.17
Payson	214,752.02	212,444.08	(2,307.94)	(1.07)
Pleasant Grove	181,350.94	235,342.39	53,991.45	29.77
Provo	2,142,459.12	2,312,568.73	170,109.61	7.94
Salem	18,456.37	23,471.30	5,014.93	27.17
Santaquin	23,862.40	22,177.53	(1,684.87)	(7.06)
Spanish Fork	337,544.26	496,574.20	159,029.94	47.11
Springville	219,337.37	226,941.98	7,604.61	3.47
TOTAL CITIES AND TOWNS	$6,382,044.73	$7,075,717.19	$693,672.46	10.87
TOTAL UTAH COUNTY INCLUDING CITIES AND TOWNS	$6,959,323.25	$7,626,124.99	$666,801.74	9.58
WASATCH COUNTY	$ 26,752.04	$ 35,677.84	$ 8,925.80	33.36
Cities and Towns				
Charleston	2,059.38	2,031.32	(28.06)	(1.36)
Heber	225,719.70	250,803.05	25,083.35	11.11
Midway	22,479.85	20,780.44	(1,699.41)	(7.56)
Soldier Summit	618.46	1,426.32	807.86	130.62
Wallsburg	708.10	1,970.43	1,262.33	178.27
TOTAL CITIES AND TOWNS	$251,585.49	$277,011.56	$25,426.07	10.11
TOTAL WASATCH COUNTY INCLUDING CITIES AND TOWNS	$278,337.53	$312,689.40	$34,351.87	12.34
WASHINGTON COUNTY	$ 72,132.93	$ 50,915.96	$ (21,216.97)	(29.41)
Cities and Towns				
Enterprise	15,338.35	15,546.72	208.37	1.36
Hildale	1,733.74	5,288.68	3,554.94	205.04
Hurricane	100,274.13	117,677.77	17,403.64	17.36
Ivins	2,865.79	3,312.37	446.58	15.58
LaVerkin	12,321.70	12,425.16	103.46	.84
Leeds	2,082.24	1,518.60	(563.64)	(27.07)
Santa Clara	7,231.32	12,121.93	4,890.61	67.63
Springdale	20,429.56	23,785.03	3,355.47	16.42
St. George	789,192.02	898,459.30	109,267.28	13.84
Toquerville	1,089.12	1,247.67	158.55	14.56
Virgin	534.97	566.37	31.40	5.87
Washington City	29,684.06	36,096.49	6,412.43	21.60
TOTAL CITIES AND TOWNS	$ 982,777.00	$1,128,046.09	$145,269.09	14.78
TOTAL WASHINGTON COUNTY INCLUDING CITIES AND TOWNS	$1,054,909.93	$1,178,962.05	$124,052.12	11.76
WAYNE COUNTY	$29,869.19	$29,179.29	$ (689.90)	(2.31)
Cities and Towns				
Bicknell	9,302.32	10,987.50	1,685.18	18.12
Loa	14,368.50	15,892.85	1,524.35	10.61
Torrey	1,084.34	2,842.45	1,758.11	162.14
TOTAL CITIES AND TOWNS	$24,755.16	$29,722.80	$4,967.64	20.07
TOTAL WAYNE COUNTY INCLUDING CITIES AND TOWNS	$54,624.35	$58,902.09	$4,277.74	7.83

TABLE 4 (Continued)

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
WEBER COUNTY	$ 625,601.05	$ 331,778.86	($293,822.19)	(46.97)
Cities and Towns				
Farr West	12,794.65	48,894.29	36,099.64	282.15
Harrisville	25,106.60	17,793.32	(7,313.28)	(29.13)
Huntsville	7,419.64	8,611.63	1,191.99	16.06
North Ogden	79,282.55	94,081.94	14,799.39	18.67
Ogden	3,894,250.97	4,279,008.24	384,757.27	9.88
Plain City	15,867.11	12,296.05	(3,571.06)	(22.51)
Pleasant View	67,422.12	47,308.08	(20,114.04)	(29.83)
Riverdale	376,869.56	486,876.59	110,007.03	29.19
Roy	414,290.54	460,757.47	46,466.93	11.22
South Ogden	371,844.43	426,699.92	54,855.49	14.75
Uintah	11,436.55	5,526.90	(5,909.65)	(51.67)
Washington Terrace	97,584.71	82,832.10	(14,752.61)	(15.12)
TOTAL CITIES AND TOWNS	$5,374,169.43	$5,970,686.53	$596,517.10	11.10
TOTAL WASHINGTON COUNTY INCLUDING CITIES AND TOWNS	$5,999,770.48	$6,302,465.39	$302,694.91	5.04
GRAND TOTAL	$65,306,748.44	$72,972,291.57	$7,665,543.13	11.74

NOTES

Plymouth—Due to incorrect information from a business doing a one-time construction job, $14,016.21 of tax money due Box Elder County was coded to Plymouth. Plymouth should therefore only show a percentage increase of 53.25%.

Enoch—Adopted the Local Option Tax effective July 1, 1981.

Juab County—Received a one-time windfall of Use Tax on equipment purchases of more than $163,000.

Pickleville—Annexed by Garden City.

West Valley City and Farr West Town—Due to accounting periods, the two fiscal years are not properly comparable. The amounts for fiscal year 6-30-81 are represented by only 3 quarters for West Valley and only 1 quarter for Farr West, while the amounts for fiscal year 6-30-82 are represented by 4 quarters for both localities.

Uintah County—The large increase is due in part to a court decision on industrial annexations. Tax money held in trust pending a decision was awarded to the county.

Local Sales and Use Tax is ¾ of 1 percent of net taxable sales or purchases. Presently, the rate is uniform statewide. The revenues are distributed back to the town, city or county in which the sale took place (depending on whether the local option ordinance has been adopted).

TABLE 5
SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1980-81 AND 1981-82

Unit	Date Contract Effective	Net Distribution After Administration Costs 7-1-80 to 6-30-81	7-1-81 to 6-30-82	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Beaver County	1-1-74	$10,094.84	$16,965.40	6,870.56	68.06
Box Elder County	7-1-70	37,343.49	24,788.32	(11,555.17)	(31.79)
Cache County	4-1-73	20,575.89	21,143.00	567.11	2.76
Carbon County	7-1-72	26,939.23	57,275.00	30,335.77	112.61
Daggett County	10-1-72	2,962.17	5,380.15	2,417.98	81.63
Davis County	4-1-70	13,871.10	16,139.99	2,268.89	16.36
Duchesne County	4-1-73	11,204.87	21,690.97	10,486.10	93.58
Emery County	7-1-72	7,823.51	14,038.76	6,215.25	79.44
Garfield County	4-1-69	22,073.96	41,318.47	19,244.51	87.18
Grand County	4-1-70	71,010.51	72,300.36	1,289.85	1.82
Iron County	4-1-72	43,063.70	51,759.57	8,695.87	20.19
Juab County	7-1-73	10,276.70	9,674.38	(602.32)	(5.86)
Kane County	1-1-72	25,393.01	19,681.53	(5,711.48)	(22.49)
Millard County	4-1-74	23,404.19	33,424.10	10,019.91	42.81
Morgan County	4-1-72	125.84	265.49	139.65	110.97
Piute County	7-1-73	585.51	498.35	(87.16)	14.89
Rich County	4-1-73	5,447.62	3,610.40	(1,837.22)	(33.72)
Salt Lake County	8-5-65	1,576,333.56	1,841,704.36	265,370.80	16.83
San Juan County	4-1-70	18,028.72	16,665.74	(1,362.98)	(7.56)
Sanpete County	10-1-73	5,885.94	7,552.85	1,666.91	28.32
Sevier County	10-1-72	46,654.75	58,372.77	11,718.02	25.12
Summit County	10-1-71	202,493.84	238,374.88	35,881.04	17.72
Tooele County	10-1-75	23,887.16	25,160.20	1,273.04	5.33
Uintah County	4-1-72	53,748.42	100,370.40	46,621.98	86.74
Utah County	7-1-71	119,023.97	140,801.46	21,777.49	18.30
Wasatch County	4-1-71	23,152.17	30,372.28	7,220.11	31.18
Washington County	4-1-72	90,146.29	86,874.30	(3,271.99)	(3.63)
Wayne County	1-1-73	5,512.85	3,370.65	(2,142.20)	(38.86)
Weber County	1-1-70	118,695.08	130,097.58	11,402.50	9.61
GRAND TOTAL		**$2,614,758.89**	**$3,089,671.71**	**$474,912.82**	**18.16**

NOTES:

1. Emery County increased its rate from 1½% to 3% effective Nov. 1, 1981.
2. The room tax rates as of 6-30-82 are 1½% in Beaver, Cache, Garfield, Iron, Juab, Kane, Rich, San Juan, Tooele and Washington Counties; 2% in Sevier County; 2¼% in Grand County; and 3% in all other counties.
3. As this is a county tax, all distributions are made only to the counties. The tax applies to the rental charge for any suite, room, or rooms in a motel, hotel, motor court inn, or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. Room tax is remitted on a quarterly return separate from sales tax.

TABLE 6
SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1980-81 AND 1981-82

UNIT	NET DISTRIBUTION AFTER ADMINISTRATION COSTS 7-1-80 to 6-30-81	7-1-81 to 6-30-82	AMOUNT OF INCREASE OR (Decrease)	PERCENT OF INCREASE OR (Decrease)
Davis County	$1,370,813.05	$1,578,321.30	$207,508.25	15.14
Salt Lake County	11,240,705.69	12,037,102.48	796,396.79	7.08
Weber County	1,932,621.06	2,095,283.92	162,662.86	8.42
Park City	150,847.30	160,338.38	9,491.08	6.29
GRAND TOTALS	**$14,694,987.10**	**$15,871,046.08**	**$1,176,058.98**	**8.00**

NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed including voter acceptance. The rate is ¼ of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and one city, Park City, have adopted this tax. In the case of Salt Lake, Davis, and Weber Counties, the distribution is made by the Tax Commission direct to the county which in turn distributes the money to the Utah Transit Authority.

TABLE 7
AUDIT OF EXCISE TAX RETURNS TEN YEAR COMPARATIVE REPORT OF DEFICIENCY ASSESSMENTS FOR FISCAL YEARS 1973-1981

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Beer	$ 3,457	$ 5,604	$ 3,449	$ -0-	$ 2,633	$ 10,252	$ 26,450	$ 12,232	$ 21,426	$ 24,044
Cigarette and Tobacco	3,672	1,145	1,077	3,731	3,666	7,323	-0-	6,705	15,233	2,224
Corporation Franchise	13,438,291	2,309,301	2,133,160	3,389,509	2,75,176	2,072,130	3,181,165	3,415,000	3,216,500	2,931,160
Individual Income	2,190,010	2,055,458	2,106,843	2,294,525	2,751,439	4,262,935	3,834,000	3,998,000	3,080,000	5,106,280
Inheritance	401,948	386,124	324,178	539,755	669,987	527,090	#	--	--	--
Insurance	1,191	9,998	5,745	30,423	57,738	21,035	26,446	26,603	19,457	28,329
Mileage Fee	56,762	49,102	20,639	*	--	--	--	--	--	--
Motor Fuel	102,043	17,740	139,513	223,632	204,976	151,771	88,858	64,928	277,846	362,400
Oleomargarine	208	*	--	--	--	--	--	--	--	--
Sales and Use Tax—State Tax	2,079,106	2,119,695	2,867,329	3,623,443	4,144,688	3,588,426	4,116,420	4,513,645	4,634,581	5,507,300
Sales and Use Tax—Local	273,243	306,162	399,167	541,419	660,857	672,830	771,830	474,191	980,516	1,163,600
Sales and Use Tax—Transit	--	--	4,075	149,327	175,624	106,075	172,510	171,549	207,004	243,500
Special Fuel	65,177	66,304	131,223	61,941	150,689	184,379	337,665	477,651	842,339	209,866
Transient Room	4,759	1,650	3,253	8,892	10,583	14,013	1,239	13,615	7,626	897
TOTAL	**$18,619,867**	**$7,316,517**	**$8,145,806**	**$10,870,046**	**$11,378,056**	**$11,618,678**	**$13,107,673**	**$13,447,119**	**$13,303,118**	**$15,579,670**

*Mileage Fee and Oelomargarine Tax repealed
Inheritance Tax Law amended to provide that the Utah tax is equal to the federal tax credit only.
#As of 1980, Inheritance Tax deficiencies are incorporated under Individual Income Tax.

TABLE 8
TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1980 AND 1981 AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

Assessed by County Assessor	Assessed Value Calendar Years 1980	1981	Amount Increase or (Decrease)	Percent of Increase or (Decrease)	Property Taxes Calendar Years 1980	1981	Amount of Increase or (Decrease)	Percent of Increase (Decrease)
Residential Real Estate	$ 666,074,008	$ 720,870,204	$ 54,796,196	8.23	$ 46,260,036	$ 52,511,177	$ 6,251,141	13.51
Commercial and Industrial Real Estate	276,292,819	291,811,079	15,518,260	5.62	19,205,166	21,910,843	2,705,677	14.09
Agricultural Real Estate	177,913,740	184,287,430	6,373,690	3.58	10,745,871	10,479,555	(266,316)	(2.48)
Residential Buildings	1,948,198,876	2,044,736,432	96,537,556	4.96	137,641,865	150,466,841	12,824,976	9.32
Commercial and Industrial Buildings	643,434,604	699,624,307	56,189,703	8.73	45,353,922	51,771,546	6,417,624	14.15
Agricultural Buildings	23,712,693	31,592,515	7,879,822	33.23	1,539,875	1,829,299	289,424	18.80
Motor Vehicles	316,198,738	328,891,418	12,692,680	4.01	22,212,910	23,791,848	1,578,938	7.11
Commercial and Industrial Machinery	226,171,468	213,574,443	(12,597,025)	(5.57)	14,978,436	14,428,038	(550,398)	(3.67)
Agricultural Machinery	20,293,268	22,224,701	1,931,433	9.52	1,157,767	1,188,086	30,319	2.62
Other Personal Property	157,809,630	153,400,708	(4,408,922)	(2.79)	11,055,076	11,089,644	34,568	.31
Livestock	17,486,689	19,595,253	2,108,564	12.06	1,154,843	1,259,649	104,806	9.08
TOTAL	**$4,473,586,533**	**$4,710,608,490**	**$237,021,957**	**5.30**	**$311,305,767**	**$340,725,526**	**$29,420,759**	**9.45**
Assessed by State Tax Commission								
Airlines	$ 8,226,871	$ 10,377,055	$ 2,150,184	26.14	$ 474,023	$ 581,435	$ 107,412	22.66
Automobile, Passenger & Freight Companies	15,851,769	16,210,143	358,374	2.26	1,005,074	1,072,351	62,277	6.69
Gas, Pipeline & Water Companies	59,433,653	64,174,077	4,740,424	7.98	3,696,527	3,985,656	289,129	7.82
Power Companies	288,948,228	297,199,262	8,251,034	2.86	18,091,671	18,548,788	457,117	2.53
Railroad, Terminal & Car Companies	68,973,044	72,010,531	3,037,487	4.40	4,292,981	4,426,656	133,675	3.11
Telephone & Telegraph Companies	142,270,748	145,829,407	3,558,659	2.50	9,730,154	10,290,723	560,569	5.76
Metalliferous Mining Companies	198,882,488	220,595,542	21,713,054	10.92	12,150,117	14,276,347	2,126,230	17.50
Non-Metalliferous Mining Companies	26,302,527	35,309,363	9,006,836	34.24	1,604,748	1,971,269	366,521	22.84
Coal Companies	52,920,672	60,670,895	7,750,223	14.64	2,889,645	3,514,289	624,644	21.62
Oil and Gas	266,972,182	377,983,663	111,011,481	41.58	14,123,683	18,252,159	4,128,476	29.23
TOTAL	**$1,128,782,182**	**$1,300,359,938**	**$171,577,756**	**15.20**	**$ 68,058,623**	**$ 76,919,673**	**$ 8,861,050**	**13.02**
GRAND TOTAL	**$5,602,368,715**	**$6,010,968,428**	**$408,599,713**	**7.29**	**$379,364,390**	**$417,646,199**	**$38,281,809**	**10.09**

TABLE 9
DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

Totals for Each County	Calendar Years 1980	1981	Increase Or (Decrease)	Percent Change
School District	$221,699,959	$245,688,278	$23,988,319	10.82
Cities and Towns	43,274,200	49,573,227	6,299,027	14.56
County	79,000,230	85,024,026	6,023,796	7.63
Special Taxing Districts	35,221,004	37,125,555	1,904,551	5.41
Special Livestock Taxes	168,997	235,113	66,116	39.12
TOTALS	**$379,364,390**	**$417,646,199**	**$38,281,809**	**10.09**
Totals for Each County				
BEAVER COUNTY				
Beaver County School Dist.	$ 686,926	$ 738,392	$51,466	7.49
Cities and Towns	88,503	104,091	15,588	17.61
County	176,924	182,072	5,148	2.91
Special Taxing Districts	67,451	67,630	179	.27
Special Livestock Taxes	11,636	17,046	5,410	46.49
TOTALS	**$1,031,440**	**$1,109,231**	**$77,791**	**7.54**
BOX ELDER COUNTY				
Box Elder County School Dist.	$5,261,770	$5,835,326	$573,556	10.90
Cities and Towns	718,667	739,330	20,663	2.88
County	1,034,134	1,135,028	100,894	9.76
Special Taxing Districts	238,035	274,015	35,980	15.12
Special Livestock Taxes	18,066	24,613	6,547	36.24
TOTALS	**$7,270,672**	**$8,008,312**	**$737,640**	**10.15**
CACHE COUNTY				
Logan City School Dist.	$2,523,378	$2,815,784	$ 292,406	11.59
Cache County School Dist.	3,051,462	3,508,963	457,501	14.99
Total District Schools	$5,574,840	$6,324,747	$ 749,907	13.45
Cities and Towns	1,051,130	1,161,887	110,757	10.54
County	1,789,280	1,975,927	186,647	10.43
Special Taxing Districts	25,929	26,514	585	2.26
Special Livestock Taxes	4,764	5,173	409	8.59
TOTALS	**$8,445,943**	**$9,494,248**	**$1,048,305**	**12.41**
CARBON COUNTY				
Carbon County School Dist.	$4,233,104	$4,283,095	$ 49,991	1.18
Cities and Towns	507,611	543,162	35,551	7.00
County	1,233,459	1,633,600	400,141	32.44
Special Taxing Districts	524,762	534,589	9,827	1.87
Special Livestock Taxes	1,150	1,250	100	8.70
TOTALS	**$6,500,086**	**$6,995,696**	**$495,610**	**7.62**
DAGGETT COUNTY				
Daggett County School District	$439,390	$427,188	$(12,202)	(2.78)
Cities and Towns	13,036	14,075	1,039	7.97
County	103,745	123,612	19,867	19.15
Special Taxing Districts	6,282	7,905	1,623	25.84
Special Livestock Taxes	869	1,275	406	46.72
TOTALS	**$563,322**	**$574,055**	**$10,733**	**1.91**

TABLE 9 (Continued)

Totals for Each County	Calendar Years 1980	1981	Increase Or (Decrease)	Percent Change
DAVIS COUNTY				
Davis County School District	$14,225,310	$17,263,503	$3,038,193	21.36
Cities and Towns	3,956,943	4,471,639	514,696	13.01
County	4,457,150	5,401,318	944,168	21.18
Special Taxing Districts	2,466,876	2,693,843	226,967	9.20
Special Livestock Taxes	1,122	1,517	395	35.20
TOTALS	**$25,107,401**	**$29,831,820**	**$4,724,419**	**18.82**
DUCHESNE COUNTY				
Duchesne County School Dist.	$5,079,155	$5,648,089	$568,934	11.20
Cities and Towns	230,728	313,194	82,466	35.74
County	1,204,569	1,298,449	93,880	7.79
Special Taxing Districts	360,705	388,213	27,508	7.63
Special Livestock Taxes	9,558	11,420	1,862	19.48
TOTALS	**$6,884,715**	**$7,659,365**	**$774,650**	**11.25**
EMERY COUNTY				
Emery County School District	$7,792,449	$8,558,564	$766,115	9.83
Cities and Towns	243,522	305,648	62,126	25.51
County	3,066,202	3,589,075	522,873	17.05
Special Taxing Districts	1,133,477	1,061,127	(72,350)	(6.38)
Special Livestock Taxes	3,798	4,227	429	11.30
TOTALS	**$12,239,448**	**$13,518,641**	**$1,279,193**	**10.45**
GARFIELD COUNTY				
Garfield County School District	$691,811	$858,087	$166,276	24.03
Cities and Towns	79,710	86,564	6,854	8.60
County	213,444	226,844	13,400	6.28
Special Taxing Districts	23,952	33,310	9,358	39.07
Special Livestock Taxes	2,428	2,797	369	15.20
TOTALS	**$1,011,345**	**$1,207,602**	**$196,257**	**19.41**
GRAND COUNTY				
Grand County School District	$1,527,907	$1,838,013	$310,106	20.30
Cities and Towns	235,095	243,558	8,463	3.60
County	585,180	618,061	32,881	5.62
Special Taxing Districts	255,616	264,848	9,232	3.61
Special Livestock Taxes	3,910	7,562	3,652	93.40
TOTALS	**$2,607,708**	**$2,972,042**	**$364,334**	**13.97**
IRON COUNTY				
Iron County School District	$3,487,367	$3,733,953	$246,586	7.07
Cities and Towns	796,581	859,777	63,196	7.93
County	762,051	956,056	194,005	25.46
Special Taxing Districts	-0-	-0-	-0-	-0-
Special Livestock Taxes	11,952	14,801	2,849	23.84
TOTALS	**$5,057,951**	**$5,564,587**	**$506,636**	**10.02**
JUAB COUNTY				
Juab County School District	$780,246	$892,664	$112,418	14.41
Tintic School District	124,483	137,422	12,939	10.39
Total District Schools	$904,729	$1,030,086	$125,357	13.86
Cities and Towns	131,578	134,353	2,775	2.11
County	328,814	377,475	48,661	14.80
Special Taxing Districts	39,125	46,359	7,234	18.49
Special Livestock Taxes	10,422	14,753	4,331	41.56
TOTALS	**$1,414,668**	**$1,603,026**	**$188,358**	**13.31**

TABLE 9 (Continued)

Totals for Each County	Calendar Years 1980	1981	Increase Or (Decrease)	Percent Change
KANE COUNTY				
Kane County School District	$610,093	$836,815	$226,722	37.16
Cities and Towns	76,448	98,451	22,003	28.78
County	211,267	232,242	20,975	9.93
Special Taxing Districts	-0-	-0-	-0-	-0-
Special Livestock Taxes	1,064	1,075	11	1.03
TOTALS	**$898,872**	**$1,168,583**	**$269,711**	**30.01**
MILLARD COUNTY				
Millard County School District	$1,581,985	$2,074,403	$492,418	31.13
Cities and Towns	157,365	175,983	18,618	11.83
County	357,585	460,804	103,219	28.87
Special Taxing Districts	365,951	409,634	43,683	11.94
Special Livestock Taxes	17,157	25,708	8,551	49.84
TOTALS	**$2,480,043**	**$3,148,532**	**$668,489**	**26.87**
MORGAN COUNTY				
Morgan County School District	$681,629	$783,918	$102,289	15.01
Cities and Towns	34,729	38,310	3,581	10.31
County	237,264	257,121	19,857	8.37
Special Taxing Districts	24,404	28,680	4,276	17.52
Special Livestock Taxes	1,381	3,114	1,733	125.49
TOTALS	**$979,407**	**$1,111,143**	**$131,736**	**13.45**
PIUTE COUNTY				
Piute County School District	$197,825	233,701	$35,876	18.14
Cities and Towns	20,587	21,873	1,286	6.25
County	67,666	70,333	2,667	3.94
Special Taxing Districts	10,241	11,116	875	8.54
Special Livestock Taxes	2,290	3,085	795	34.72
TOTALS	**$298,609**	**$340,108**	**$41,499**	**13.90**
RICH COUNTY				
Rich County School District	$709,170	$819,762	$110,592	15.59
Cities and Towns	26,462	28,193	1,731	6.54
County	281,349	249,505	(31,844)	(11.32)
Special Taxing Districts	46,639	42,212	(4,427)	(9.49)
Livestock Taxes	5,569	6,313	744	13.36
TOTALS	**$1,069,189**	**$1,145,985**	**$76,796**	**7.18**
SALT LAKE COUNTY				
Murray School District	$4,617,417	$4,497,091	$(120,326)	(2.61)
Salt Lake City School District	29,597,451	33,284,393	3,686,942	12.46
Granite School District	42,458,906	43,719,154	1,260,248	2.97
Jordan School District	27,228,740	27,627,198	398,458	1.46
Total District Schools	$103,902,514	$109,127,836	$5,225,322	5.03
Cities and Towns	19,237,974	22,748,082	3,510,108	18.25
County	43,221,813	44,121,063	899,250	2.08
Special Taxing Districts	23,881,670	24,812,349	930,679	3.90
Special Livestock Taxes	1,592	1,490	(102)	(6.41)
TOTALS	**$190,245,563**	**$200,810,820**	**$10,565,257**	**5.55**
SAN JUAN COUNTY				
San Juan County School District	$4,056,655	$5,099,288	$1,042,633	25.70
Cities and Towns	136,461	159,692	23,231	17.02
County	1,979,050	2,451,443	472,393	23.87
Special Taxing Districts	228,962	306,185	77,223	33.73
Special Livestock Taxes	1,735	1,942	207	11.93
TOTALS	**$6,402,863**	**$8,018,550**	**$1,615,687**	**25.23**

TABLE 9 (Continued)

Totals for Each County	Calendar Years 1980	1981	Increase Or (Decrease)	Percent Change
SANPETE COUNTY				
North Sanpete School District	$763,076	$903,724	$140,648	18.43
South Sanpete School District	888,075	895,012	6,937	.78
Total District Schools	$1,651,151	$1,798,736	$147,585	8.94
Cities and Towns	258,315	268,505	10,190	3.94
County	384,508	418,361	33,853	8.80
Special Taxing Districts	202,372	191,250	(11,122)	(5.50)
Special Livestock Taxes	11,871	15,242	3,371	28.40
TOTALS	**$2,508,217**	**$2,692,094**	**$183,877**	**7.33**
SEVIER COUNTY				
Sevier County School District	$2,095,841	$2,266,354	$170,513	8.14
Cities and Towns	276,881	347,080	70,199	25.35
County	297,236	266,212	(31,024)	(10.44)
Special Taxing Districts	130,784	118,317	(12,467)	(9.53)
Special Livestock Taxes	7,186	9,957	2,771	38.56
TOTALS	**$2,807,928**	**$3,007,920**	**$199,992**	**7.12**
SUMMIT COUNTY				
Park City School District	$1,808,379	$3,128,278	$1,319,899	72.99
North Summit School District	2,550,287	2,914,228	363,941	14.27
South Summit School District	1,175,207	1,709,588	534,381	45.47
Total District Schools	$5,533,873	$7,752,094	$2,218,221	40.08
Cities and Towns	783,827	953,664	169,837	21.67
County	1,146,914	1,734,375	587,461	51.22
Special Taxing Districts	399,001	606,861	207,860	52.10
Special Livestock Taxes	4,290	5,168	878	20.47
TOTALS	**$7,867,905**	**$11,052,162**	**3,184,257**	**40.47**
TOOELE COUNTY				
Tooele County School District	$3,119,720	$3,165,470	$45,750	1.47
Cities and Towns	902,169	915,244	13,075	1.45
County	953,926	948,156	(5,770)	(.60)
Special Taxing Districts	65,981	64,890	(1,091)	(1.65)
Special Livestock Taxes	7,854	22,936	15,082	192.03
TOTALS	**$5,049,650**	**$5,116,696**	**$67,046**	**1.33**
UINTAH COUNTY				
Uintah County School District	$4,487,480	$5,647,114	$1,159,634	25.84
Cities and Towns	61,848	82,397	20,549	33.23
County	1,678,061	1,852,397	174,336	10.39
Special Taxing Districts	740,379	849,659	109,280	14.76
Special Livestock Taxes	10,573	13,660	3,037	29.20
TOTALS	**$6,978,341**	**$8,445,227**	**$1,466,886**	**21.02**
UTAH COUNTY				
Provo School District	$6,964,333	$7,301,095	$336,762	4.84
Alpine School District	$12,319,890	13,060,931	741,041	6.01
Nebo School District	5,516,961	5,979,106	462,145	8.38
Total District Schools	$24,801,184	$26,341,132	$1,539,948	6.21
Cities and Towns	6,845,993	7,617,139	771,146	11.26
County	4,586,165	4,895,865	309,700	6.75
Special Taxing Districts	1,829,153	2,046,906	217,753	11.90
Special Livestock Taxes	6,935	7,167	232	3.35
TOTALS	**$38,069,430**	**$40,908,209**	**$2,838,779**	**7.46**

TABLE 9 (Continued)

Totals for Each County	Calendar Years 1980	1981	Increase Or (Decrease)	Percent Change
WASATCH COUNTY				
Wasatch County School District	$1,022,467	$1,206,212	$183,745	17.97
Cities and Towns	124,064	134,003	9,939	8.01
County	435,979	431,665	(4,314)	(.99)
Special Taxing Districts	47,339	51,934	4,595	9.71
Special Livestock Taxes	2,183	2,427	244	11.18
TOTALS	**$1,632,032**	**$1,826,241**	**$194,209**	**11.90**
WASHINGTON COUNTY				
Washington County School District	$2,709,088	$3,490,055	$780,967	28.83
Cities and Towns	842,139	982,927	140,788	16.72
County	1,100,466	1,223,738	123,272	11.20
Special Taxing Districts	136,421	139,489	3,068	2.25
Special Livestock Taxes	1,332	1,725	393	29.50
TOTALS	**$4,789,446**	**$5,837,934**	**$1,048,488**	**21.89**
WAYNE COUNTY				
Wayne County School District	$202,355	$206,967	$4,612	2.28
Cities and Towns	5,670	6,259	589	10.39
County	77,594	81,999	4,405	5.68
Special Taxing Districts	2,232	2,308	76	3.41
Special Livestock Taxes	4,419	5,612	1,193	27.00
TOTALS	**$292,270**	**$303,145**	**$10,875**	**3.72**
WEBER COUNTY				
Ogden School District	$6,845,140	$8,869,939	$2,024,799	29.58
Weber County School District	7,587,031	9,429,439	1,842,408	24.28
Total District Schools	$14,432,171	$18,299,378	$3,867,207	26.80
Cities and Towns	5,430,164	6,018,147	587,983	10.83
County	7,028,435	7,811,230	782,795	11.14
Special Taxing Districts	1,967,265	2,045,412	78,147	3.97
Special Livestock Taxes	1,891	2,058	167	8.83
TOTALS	**$28,859,926**	**$34,176,225**	**$5,316,299**	**18.42**

TABLE 10

1980 UTAH CORPORATE RETURNS CLASSIFIED BY (APPORTIONED) NET TAXABLE INCOME CLASS

UTGR80 = GROSS RECEIPTS IN UTAH, 1980
FTI80 = FEDERAL TAXABLE INCOME, 1980
UANETI80= APPORTIONED NET INCOME, 1980
LOSSC80= LOSS CARRYOVERS, 1980
UATI80 = APPORTIONED NET TAXABLE INCOME
UTAX80 = CORPORATE FRANCHISE TAXES, FY 1980-81

ICLASS		RETURNS	UTGR80	FTI80	UANETI80	LOSSC80	UATI80	UTAX80
1	NET LOSS	5738	$4,225,798,948	$-367,244,180	$-256,775,995	$-307,562,380	$-568,457,942	$164,671
2	NO INCOME OR LOSS	3892	$96,788,469	$1,870,115,309	$214,497	$-4,632,979	$0	$116,550
3	$ 1 - 4,999	2541	$687,903,531	$1,233,019,445	$5,896,501	$-1,500,717	$4,597,454	$208,401
4	$ 5,000 - 9,999	847	$240,903,916	$131,800,854	$6,628,372	$-142,113	$6,486,258	$267,285
5	$ 10,000 - 14,999	400	$166,464,768	$23,063,009	$4,847,328	.	$4,847,328	$205,690
6	$ 15,000 - 19,999	350	$174,537,546	$86,560,358	$7,726,276	$-1,741,013	$5,985,263	$253,934
7	$ 20,000 - 29,999	526	$323,327,483	$49,419,863	$12,351,146	$-34,982	$12,898,704	$548,545
8	$ 30,000 - 39,999	350	$344,199,971	$1,019,753,013	$13,148,989	$-1,144,957	$12,004,032	$509,300
9	$ 40,000 - 49,999	277	$514,653,013	$13,548,741	$12,646,487	$-249,518	$12,396,969	$525,982
10	$ 50,000 - 74,999	358	$689,502,815	$998,350,603	$25,700,561	$-3,248,537	$22,452,024	$952,575
11	$ 75,000 - 99,999	378	$842,818,227	$3,775,990,527	$32,918,630	$-1,061,229	$31,946,372	$1,355,342
12	$ 100,000 - 149,999	211	$709,224,808	$994,249,861	$26,199,573	.	$26,199,316	$1,111,556
13	$ 150,000 - 199,999	178	$472,247,031	$1,223,760,488	$30,875,628	$-48,540	$30,827,087	$1,307,942
14	$ 200,000 - 249,999	54	$881,512,293	$1,633,163,844	$11,560,833	$-218,108	$11,342,725	$481,243
15	$ 250,000 - 499,999	235	$2,295,380,969	$8,897,185,773	$81,803,208	.	$81,803,208	$3,470,666
16	$ 500,000 - 999,999	81	$785,997,902	$3,131,450,979	$58,658,673	$-1,046,783	$58,834,486	$2,470,824
17	$1,000,000 - 1,999,999	82	$1,546,656,668	$13,066,176,623	$110,681,674	.	$110,681,674	$4,643,067
18	$2,000,000 - 4,999,999	49	$2,492,488,256	$18,727,779,313	$156,595,082	$-1,401,052	$155,194,029	$6,584,455
19	$5,000,000 AND OVER	24	$2,913,931,768	$8,023,852,664	$349,263,773	$-804,868	$348,458,905	$14,784,177
		16571	$20,404,338,378	$64,531,997,088	$690,941,232	$-324,837,777	$368,497,892	$39,962,204

TABLE 11

UTAH CORPORATE INCOME TAX RETURNS, 1980

CLASSIFIED BY MAJOR INDUSTRY

UTGR80 = GROSS RECEIPTS IN UTAH, 1980
POSUATI = POSITIVE UTAH APPORTIONED NET TAXABLE INCOME
NEGUATI = NEGATIVE UTAH APPORTIONED NET TAXABLE INCOME
UTAX80 = UTAH CORPORATE FRANCHISE TAX RECEIPTS, FY1980-81
EFFTAX = EFFECTIVE TAX (UTAH TAX DIVIDED BY GROSS RECEIPTS)

	INDUSTRY	RETURNS	UTGR80	POSUATI	NEGUATI	UTAX80	EFFTAX
1	AGRICULTURE FORESTRY FISHING	279	$39,401,044	$5,505,440	$-1,030,071	$254,394	0.0065
2	CONSTRUCTION	1955	$1,118,338,096	$38,666,735	$-17,003,672	$1,697,176	0.0015
3	FINANCE INSURANCE & REAL ESTATE	2838	$1,711,774,249	$150,838,754	$-152,715,190	$8,456,170	0.0038
4	MANUFACTURING	1825	$6,078,528,316	$310,566,033	$-74,571,852	$13,174,267	0.0022
5	MINING	927	$1,399,368,053	$48,808,572	$-181,462,648	$2,094,720	0.0015
6	SERVICES	4190	$1,447,642,482	$51,044,675	$-17,891,880	$2,222,213	0.0015
7	TRADE-RETAIL	1884	$3,242,890,689	$81,164,815	$-36,859,348	$3,469,637	0.0011
8	TRADE-WHOLESALE	1221	$3,346,755,123	$67,433,309	$-19,540,905	$2,880,352	0.0009
9	TRANS. COMMUNCTN & PUB. UTIL.	556	$2,018,871,435	$180,968,712	$-65,521,585	$7,689,437	0.0038
10	UNCODED & MISCELLANEOUS	899	$768,889	$0	$0	$23,838	0.0310
		16571	$20,404,338,378	$935,095,043	$-566,597,151	$39,962,204	

Percentage Distribution

Agriculture, Forestry, Fishing	1.7%	0.2%	0.6%	0.2%	0.6%
Construction	11.8	5.5	41	3.0	4.3
Finance, Insurance and Real Estate	17.1	8.4	16.1	27.0	16.2
Manufacturing	11.0	29.8	33.2	13.2	33.0
Mining	5.6	6.9	5.2	32.0	5.2
Services	25.3	7.1	5.5	3.2	5.6
Trade—Retail	11.4	15.9	8.7	6.5	8.7
Trade—Wholesale	7.4	16.4	7.2	3.5	7.2
Transportation—Communication and Public Utilities	3.4	9.9	19.4	11.6	19.2
Uncoded and Miscellaneous	5.4	0.0	0.0	0.0	0.1
	100.00	100.0	100.0	100.0	100.0

TABLE 12

EFFECTIVE CORPORATE FRANCHISE TAX RATE, FY 1980-81 CLASSIFIED BY DETAILED INDUSTRY

UTGR80 = GROSS RECEIPTS IN UTAH, 1980
UTAX80 = CORPORATE FRANCHISE TAX RECIPTS, 1980-81
EFFTAX = EFFECTIVE TAX (UTAH TAX DIVIDED BY GROSS RECEIPTS)

OBS	INDUSTRY	DETAIL	RETURNS	UTGR80	UTAX80	EFFTAX
1	AGRICULTURE FORESTRY FISHING	AGRICULTURE SERVICES	276	$22,217,914	$232,851	0.0105
2	AGRICULTURE FORESTRY FISHING	AGRICULTURE-CROPS & FORESTRY	3	$17,183,130	$21,544	0.0013
3	CONSTRUCTION	HEAVY CONSTRUCTION	129	$326,903,511	$680,469	0.0021
4	CONSTRUCTION	RESIDENTIAL CONTRACTORS	1103	$396,845,859	$600,253	0.0015
5	CONSTRUCTION	SPECIAL TRADE CONTRACTORS	723	$394,588,727	$416,454	0.0011
6	FINANCE INSURANCE & REAL ESTATE	BANKS	164	$729,176,606	$1,818,856	0.0026
7	FINANCE INSURANCE & REAL ESTATE	INSURANCE & REALESTATE	2333	$714,151,002	$3,615,836	0.0051
8	FINANCE INSURANCE & REAL ESTATE	S & L S AND CREDIT AGENCIES	339	$268,446,641	$921,478	0.0034
9	MANUFACTURING	APPAREL & LEATHER PRODUCTS	87	$479,579,846	$328,394	0.0007
10	MANUFACTURING	CHEMICAL & ALLIED PRODUCTS	137	$245,381,232	$755,560	0.0031
11	MANUFACTURING	ELECTRIC & ELECTRONIC EQUIP	265	$588,992,062	$1,275,279	0.0022
12	MANUFACTURING	FABRICATED METAL PRODUCTS	387	$317,863,282	$494,501	0.0016
13	MANUFACTURING	FOOD & TOBACCO PRODUCTS	220	$1,654,691,359	$1,492,902	0.0009
14	MANUFACTURING	FURNITURE & FIXTURES	29	$13,898,972	$36,744	0.0026
15	MANUFACTURING	INSTRUMENTS & RELATED PRODUCTS	29	$57,602,923	$232,987	0.0040
16	MANUFACTURING	LUMBER & WOOD PRODUCTS	54	$204,377,505	$204,198	0.0010
17	MANUFACTURING	MACHINERY EXCEPT ELECTRICAL	137	$595,664,158	$1,060,994	0.0018
18	MANUFACTURING	MISCELLANEOUS	81	$314,901,818	$1,320,785	0.0042
19	MANUFACTURING	PAPER & ALLIED PRODUCTS	52	$58,869,160	$248,378	0.0042
20	MANUFACTURING	PETROLEUM & COAL	6	$604,865,809	$2,230,778	0.0037
21	MANUFACTURING	PRIMARY METALS	58	$111,320,839	$1,091,819	0.0098
22	MANUFACTURING	PRINTING & PUBLISHING	112	$131,476,614	$984,858	0.0075
23	MANUFACTURING	RUBBER & MISC PLASTIC PRODUCTS	76	$17,499,327	$10,357	0.0006
24	MANUFACTURING	STONE CLAY & GLASS	8	$98,800,491	$453,028	0.0046
25	MANUFACTURING	TRANSPORTATION EQUIPMENT	86	$582,742,939	$951,704	0.0016
26	MINING	COAL	31	$42,882,640	$309,231	0.0072
27	MINING	METAL MINING	228	$800,281,145	$291,506	0.0004
28	MINING	OIL & GAS	616	$510,111,012	$1,415,477	0.0028
29	MINING	OTHER NON METALS	53	$46,093,257	$78,507	0.0017
30	SERVICES	ALL OTHER SERVICES	1398	$418,274,407	$657,197	0.0016
31	SERVICES	AUTO REPAIR	225	$82,402,858	$105,711	0.0013
32	SERVICES	BUSINESS SERVICES	681	$441,135,859	$634,081	0.0014
33	SERVICES	HEALTH SERVICES	1106	$278,780,298	$343,121	0.0012
34	SERVICES	HOTEL SERVICES	104	$47,426,052	$244,881	0.0052
35	SERVICES	LEGAL SERVICES	75	$11,301,369	$40,978	0.0036
36	SERVICES	MISCELLANEOUS REPAIR	75	$2,583,085	$1,976	0.0008
37	SERVICES	MOTION PICTURES & AMUSEMENT	451	$160,317,226	$188,811	0.0012
38	SERVICES	PERSONAL SERVICES	77	$7,421,327	$5,456	0.0007
39	TRADE-RETAIL	RETAIL TRADE	1884	$3,242,890,689	$3,469,637	0.0011
40	TRADE-WHOLESALE	WHOLESALE TRADE	1221	$3,348,755,123	$2,880,352	0.0009
41	TRANS. COMMUNCTN & PUB. UTIL.	COMMUNICATIONS	53	$399,999,214	$1,113,745	0.0028
42	TRANS. COMMUNCTN & PUB. UTIL.	ELECTRIC & GAS	79	$894,625,104	$5,425,536	0.0061
43	TRANS. COMMUNCTN & PUB. UTIL.	RADIO & TV	53	$98,338,905	$291,064	0.0030
44	TRANS. COMMUNCTN & PUB. UTIL.	TRANSPORTATION	371	$825,908,212	$859,091	0.0014
45	UNCODED & MISCELLANEOUS	UNCODED & MISC.	899	$768,889	$23,838	0.0310
			16571	$20,404,338,378	$39,962,204	0.0020

TABLE 13

APPORTIONED AND NON-APPORTIONED CORPORATE RETURNS

CLASSIFIED BY MAJOR INDUSTRY

UTGR80 = GROSS RECEIPTS IN UTAH, 1980
POSUATI = POSITIVE UTAH (APPORTIONED) NET TAXABLE INCOME
NEGUATI = NEGATIVE UTAH (APPORTIONED) NET TAXABLE INCOME
UTAX80 = UTAH CORPORATE FRANCHISE TAX RECEIPTS, FY1980-81
EFFTAX = EFFECTIVE TAX (UTAH TAX DIVIDED BY GROSS RECEIPTS)

NON-APPORTIONED

	INDUSTRY	RETURNS	UTGR80	POSUATI	NEGUATI	UTAX80	EFFTAX
1	NON-APPORTIONED AGRICULTURE FORESTRY FISHING	251	$18,472,092	$2,376,237	$-918,594	$120,671	0.0065
2	NON-APPORTIONED CONSTRUCTION	1621	$948,935,311	$32,569,113	$-15,453,068	$1,407,415	0.0015
3	NON-APPORTIONED FINANCE INSURANCE & REAL ESTATE	2438	$980,949,535	$75,240,214	$-108,585,221	$3,236,312	0.0033
4	NON-APPORTIONED MANUFACTURING	994	$2,283,110,452	$71,085,124	$-42,189,744	$3,033,250	0.0013
5	NON-APPORTIONED MINING	504	$74,468,149	$7,684,764	$-14,051,740	$338,898	0.0046
6	NON-APPORTIONED SERVICES	3623	$886,217,022	$28,466,432	$-15,438,216	$1,252,778	0.0014
7	NON-APPORTIONED TRADE-RETAIL	1660	$1,811,536,054	$40,054,017	$-36,017,725	$1,723,987	0.0010
8	NON-APPORTIONED TRADE-WHOLESALE	1005	$2,182,986,085	$35,339,946	$-17,594,459	$1,514,531	0.0007
9	NON-APPORTIONED TRANS. COMMUNCTN & PUB. UTIL.	378	$218,237,795	$3,163,786	$-55,921,535	$142,211	0.0007
10	NON-APPORTIONED UNCODED & MISCELLANEOUS	899	$768,889	$0	$0	$23,838	0.0310
		13373	$9,403,681,384	$295,979,633	$-306,170,302	$12,793,890	0.0014

APPORTIONED

OBS	APPRTION	INDUSTRY	RETURNS	UTGR80	POSUATI	NEGUATI	UTAX80	EFFTAX
11	APPORTIONED	AGRICULTURE FORESTRY FISHING	28	$20,928,952	$3,129,203	$-111,477	$133,724	0.0064
12	APPORTIONED	CONSTRUCTION	334	$171,402,785	$6,097,622	$-1,550,605	$289,761	0.0017
13	APPORTIONED	FINANCE INSURANCE & REAL ESTATE	398	$730,824,714	$75,696,540	$-44,129,969	$3,219,858	0.0044
14	APPORTIONED	MANUFACTURING	831	$3,795,417,864	$239,480,908	$-32,382,109	$10,141,017	0.0027
15	APPORTIONED	MINING	424	$1,324,899,905	$41,123,807	$-167,410,907	$1,755,823	0.0013
16	APPORTIONED	SERVICES	567	$561,425,460	$22,578,242	$-2,453,664	$969,435	0.0017
17	APPORTIONED	TRADE-RETAIL	224	$1,431,354,636	$41,110,798	$-841,623	$1,745,650	0.0012
18	APPORTIONED	TRADE-WHOLESALE	216	$1,163,769,039	$32,093,363	$-1,946,446	$1,365,821	0.0012
19	APPORTIONED	TRANS. COMMUNCTN & PUB. UTIL.	177	$1,800,633,640	$177,804,926	$-9,600,050	$7,547,226	0.0042
			3198	$11,000,656,994	$639,115,410	$-260,426,848	$27,168,314	0.0025
			16571	$20,404,338,378	$935,095,043	$-566,597,151	$39,962,204	0.0020

TABLE 14

1980 UTAH CORPORATE RETURNS CLASSIFIED BY APPORTIONMENT AND NET TAXABLE INCOME CLASSES

UTGR80 = GROSS RECEIPTS IN UTAH FTI80=FEDERAL TAXABLE INCOME
UANETI80= APPORTIONED NET INCOME LOSSC80=LOSS CARRYOVERS
UATI80 = APPORTIONED NET TAXABLE INCOME UTAX80 = FRANCHISE TAX RECIPTS

Non-APPORTIONED

ICLASS		RETURNS	UTGR80	FTI80	UANETI80	LOSSC80	UATI80	UTAX80
1	NET LOSS	4630	$2,608,278,125	$-123,487,314	$-119,847,727	$-181,656,138	$-306,172,663	$128,117
2	NO INCOME OR LOSS	3442	$94,885,534	$156,849	$195,714	$-4,614,196	$0	$104,632
3	$ 1 - 4,999	1993	$579,865,598	$4,515,045	$4,511,971	$-1,120,539	$3,817,823	$163,829
4	$ 5,000 - 9,999	796	$232,049,661	$5,458,190	$6,229,988	$-142,113	$6,087,875	$250,374
5	$ 10,000 - 14,999	325	$126,805,785	$3,814,916	$3,837,006	.	$3,837,006	$162,814
6	$ 15,000 - 19,999	274	$85,728,447	$4,604,320	$4,693,392	.	$4,693,392	$199,134
7	$ 20,000 - 29,999	499	$319,695,389	$12,043,283	$11,676,220	$-34,982	$12,223,779	$519,902
8	$ 30,000 - 39,999	225	$156,137,058	$7,700,524	$7,902,478	$-255,282	$7,647,196	$324,453
9	$ 40,000 - 49,999	251	$290,219,159	$11,180,779	$11,418,526	$-249,518	$11,169,007	$473,888
10	$ 50,000 - 74,999	177	$200,028,943	$10,706,502	$10,997,810	.	$10,997,810	$466,570
11	$ 75,000 - 99,999	325	$691,833,430	$27,781,918	$28,252,421	$-1,061,229	$27,280,062	$1,157,365
12	$ 100,000 - 149,999	155	$457,256,713	$18,227,860	$19,078,797	.	$19,078,797	$809,453
13	$ 150,000 - 199,999	78	$268,684,770	$13,900,410	$14,284,950	$-15,133	$14,269,816	$605,442
14	$ 200,000 - 249,999	25	$429,979,496	$5,055,808	$5,266,469	.	$5,266,469	$223,444
15	$ 250,000 - 499,999	114	$1,377,972,382	$35,898,940	$39,081,165	.	$39,081,165	$1,658,085
16	$ 500,000 - 999,999	24	$206,543,845	$26,515,589	$19,168,542	$-783,210	$18,385,332	$780,041
17	$1,000,000 - 1,999,999	19	$375,851,293	$25,469,299	$25,751,848	.	$25,751,848	$1,092,582
18	$2,000,000 - 4,999,999	14	$618,087,724	$32,617,658	$45,575,576	.	$45,575,576	$1,933,637
19	$5,000,000 AND OVER	6	$283,977,933	$36,836,925	$41,019,040	.	$41,019,040	$1,740,327
		13373	$9,403,681,384	$158,997,501	$179,094,184	$-189,932,341	$-10,190,669	$12,793,890

APPORTIONED

ICLASS		RETURNS	UTGR80	FTI80	UANETI80	LOSSC80	UATI80	UTAX80
20	NET LOSS	1108	$1,617,520,821	$-243,756,866	$-136,928,267	$-125,906,242	$-262,285,279	$36,555
21	NO INCOME OR LOSS	449	$1,902,935	$1,869,958,460	$18,783	$-18,783	$0	$11,919
22	$ 1 - 4,999	548	$108,037,933	$1,228,504,400	$1,384,530	$-380,178	$979,631	$44,771
23	$ 5,000 - 9,999	51	$8,854,255	$126,342,665	$398,384	.	$398,384	$16,911
24	$ 10,000 - 14,999	75	$39,858,983	$19,248,092	$1,010,322	.	$1,010,322	$42,876
25	$ 15,000 - 19,999	76	$88,809,098	$81,956,038	$3,032,884	$-1,741,013	$1,291,870	$54,801
26	$ 20,000 - 29,999	27	$3,632,094	$37,376,580	$674,925	.	$674,925	$28,643
27	$ 30,000 - 39,999	125	$188,062,913	$1,012,052,489	$5,246,510	$-889,675	$4,356,836	$184,846
28	$ 40,000 - 49,999	26	$224,433,854	$2,367,962	$1,227,961	.	$1,227,961	$52,093
29	$ 50,000 - 74,999	181	$489,473,872	$987,644,101	$14,702,751	$-3,248,537	$11,454,214	$486,005
30	$ 75,000 - 99,999	53	$150,984,796	$3,748,208,609	$4,666,208	.	$4,666,309	$197,977
31	$ 100,000 - 149,999	56	$251,968,095	$976,022,001	$7,120,776	.	$7,120,520	$302,103
32	$ 150,000 - 199,999	101	$203,562,261	$1,209,860,078	$16,590,677	$-33,407	$16,557,270	$702,500
33	$ 200,000 - 249,999	29	$451,532,798	$1,628,108,035	$8,284,364	$-218,108	$8,076,256	$257,798
34	$ 250,000 - 499,999	121	$917,408,587	$8,861,286,833	$42,722,044	.	$42,722,044	$1,812,581
35	$ 500,000 - 999,999	57	$579,453,956	$3,104,935,389	$39,490,131	$-263,573	$40,449,154	$1,690,783
36	$1,000,000 - 1,999,999	62	$1,170,805,375	$13,040,707,325	$84,929,825	.	$84,929,825	$3,550,484
37	$2,000,000 - 4,999,999	35	$1,874,400,532	$18,695,161,854	$111,019,508	$-1,401,052	$109,618,454	$4,650,818
38	$5,000,000 AND OVER	18	$2,629,953,835	$7,987,015,739	$308,244,733	$-804,868	$307,439,865	$13,043,850
		3198	$11,000,656,994	$64,372,999,586	$511,847,048	$-134,905,436	$378,688,562	$27,168,314
		16571	$20,404,338,378	$64,531,997,088	$690,941,232	$-324,837,777	$368,497,892	$39,962,204

TABLE 15

SUMMARY OF 1980 INDIVIDUAL INCOME TAX RETURNS

WITH UTAH ADDRESSES FILING WITH I.R.S.
CLASSIFIED BY >> COUNTY << AND BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
		STATE OF UTAH			
UNDER $1	3488	$-57,261,736	$962,194	-1.68	11238
$ 1 - 2500	57283	$78,077,131	$169,569	0.21	69401
$ 2501 - 5000	57218	$211,969,313	$3,384,338	1.60	61000
$ 5001 - 7500	48687	$303,404,837	$14,458,239	4.77	65279
$ 7501 - 10000	45120	$393,961,689	$26,626,598	6.76	90216
$ 10001 - 12500	38980	$427,844,714	$35,701,829	8.16	88663
$ 12501 - 15000	34984	$480,604,153	$43,005,580	8.95	92005
$ 15001 - 17500	33259	$540,272,919	$51,172,754	9.47	100000
$ 17501 - 20000	32082	$601,306,799	$59,742,848	9.94	107751
$ 20001 - 25000	57824	$1,294,918,748	$129,017,843	10.74	214224
$ 25001 - 30000	42454	$1,161,514,044	$139,988,906	12.05	165196
$ 30001 - 50000	59348	$2,187,844,156	$324,673,511	14.98	228409
$ 50001 - 100000	9997	$639,325,134	$136,752,355	21.39	38401
OVER $100,000	1846	$322,532,714	$114,983,853	35.65	7046
TOTAL STATE OF U	522568	$8,977,114,715	1090640217	12.72	1378829
		B. PERCENTAGE DISTRIBUTION			
UNDER $1	0.7	-0.7	0.1		0.8
$ 1 - 2500	11.0	0.9	0.0		5.0
$ 2501 - 5000	10.9	2.5	0.3		5.9
$ 5001 - 7500	9.3	3.5	1.3		6.2
$ 7501 - 10000	8.6	4.6	2.4		6.5
$ 10001 - 12500	7.5	5.1	3.3		6.4
$ 12501 - 15000	6.7	5.6	3.9		6.7
$ 15001 - 17500	6.4	6.3	4.7		7.3
$ 17501 - 20000	6.1	7.0	5.5		7.8
$ 20001 - 25000	11.1	15.1	12.7		15.5
$ 25001 - 30000	8.1	13.5	12.8		12.0
$ 30001 - 50000	11.4	25.3	29.8		16.6
$ 50001 - 100000	1.9	7.5	12.5		2.8
OVER $100,000	0.4	3.8	10.5		0.5
TOTAL	100.0	100.0	100.0		100.0
		C. AVERAGE PER RETURN			
UNDER $1		$-16,417	$276		3.22
$ 1 - 2500		$1,380	$3		1.21
$ 2501 - 5000		$3,705	$59		1.42
$ 5001 - 7500		$6,232	$297		1.75
$ 7501 - 10000		$8,731	$590		2.00
$ 10001 - 12500		$11,227	$916		2.27
$ 12501 - 15000		$13,738	$1,229		2.63
$ 15001 - 17500		$16,244	$1,539		3.01
$ 17501 - 20000		$18,743	$1,862		3.38
$ 20001 - 25000		$22,394	$2,404		3.70
$ 25001 - 30000		$27,359	$3,297		3.89
$ 30001 - 50000		$36,529	$5,471		3.85
$ 50001 - 100000		$63,952	$13,679		3.84
OVER $100,000		$174,720	$62,288		3.82
TOTAL		$16,413	$2,087		2.64

DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS
EXCLUDES OLD AGE AND BLIND EXEMPTIONS, PROXY FOR POPULATION

TABLE 16
DISTRIBUTION OF 1979 and 1980 RETURNS BY SOURCE OF INCOME

	Number of Returns Reporting		Percent Change	Utah Income ($ Million)		Percent Change
	1979	1980		1979	1980	
Wages and Salaries	472,344	475,645	0.7%	$6,660	$7,396	11.1%
Interest	260,562	264,464	1.5	298	408	36.9
Gross Dividends	62,770	64,741	3.1	373	152	-59.3
Gross Pensions and Annuities	37,160	40,567	9.2	231	284	22.9
Partnerships, Estates and Trusts, Small Business Corp.	19,693	20,107	2.1	65	18	-72.3
Capital Gains	N/A	52,749	--	N/A	182	--
Farm Income	N/A	15,954	--	N/A	-31	--
State Income Tax Refunds	N/A	N/A	--	N/A	55	--
Miscellaneous	49,281	42,223	-14.3	43	45	4.7
All Taxpayers	516,242	522,568	1.2%	7,670	8,509	N/A
Adjusted Gross Income				$7,760	$8,577	10.5%

TABLE 17

COMPARATIVE COUNTY PROFILE ON THE NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND NET EXEMPTIONS, 1979 and 1980

COUNTY	Household (Proxy) No. of Returns 1979	1980	Change 78-79	79-80	Adjusted Gross Income In Million Dollars 1979	1980	Change 78-79	79-80	Population (Proxy) Net Exemp. 1979	Net Exemp. 1980	Change 78-79	79-80
BEAR RIVER	31,318	31,778	3.6%	1.5%	$ 424.5	$ 473.8	12.0%	11.6%	84,818	87,190	3.5%	2.8%
Box Elder	11,638	11,708	3.0	0.6	167.0	184.8	10.9	10.7	32,753	33,352	2.9	1.8
Cache	18,996	19,325	4.0	1.7	248.6	277.6	12.6	11.7	50,114	51,747	3.9	3.3
Rich	684	745	4.6	8.9	8.9	11.5	12.7	29.2	1,951	2,091	2.7	7.2
WASATCH FRONT	351,763	356,340	4.6	1.3	5,480.9	6,069.4	13.4	10.7	889,961	909,025	4.0	2.1
Morgan	1,626	1,626	2.4	0.0	26.6	28.4	7.3	6.8	4,893	4,899	1.7	0.1
Weber	60,115	61,079	3.8	1.6	904.6	1,001.2	11.3	10.7	155,068	158,614	2.9	2.3
Davis	50,579	51,659	9.1	2.1	808.7	906.1	16.7	12.0	142,187	146,170	8.0	2.8
Salt Lake	231,533	233,923	3.9	1.0	3,617.4	3,990.9	13.4	10.3	566,458	577,448	3.5	1.9
Tooele	7,910	8,053	3.7	1.8	123.6	142.8	11.0	15.5	21,355	21,894	2.9	2.5
MOUNTAIN LANDS	72,427	72,578	4.2	0.2	1,013.1	1,095.3	13.2	8.1	200,043	205,310	4.3	2.6
Summit	4,125	4,287	9.5	3.9	61.4	71.5	20.6	16.5	9,827	10,256	9.5	4.4
Utah	65,415	65,302	3.9	-0.2	913.2	979.3	12.6	7.2	182,226	186,640	4.0	2.4
Wasatch	2,887	2,989	4.4	3.5	38.5	44.5	16.0	15.6	7,990	8,414	3.6	5.3
CENTRAL	14,705	15,053	3.4	2.4	187.1	206.3	15.9	10.3	42,619	44,604	4.0	4.7
Juab	1,870	1,905	2.2	1.9	24.0	26.3	33.3	9.6	5,304	5,520	3.8	2.3
Millard	2,655	2,755	3.3	3.8	32.2	38.3	15.4	18.9	7,962	8,458	2.1	6.2
Piute	378	369	-1.3	-2.4	3.9	4.3	11.4	10.3	1,025	1,068	-2.3	4.2
Sanpete	4,236	4,372	3.3	3.2	53.1	56.5	14.4	6.4	12,364	13,101	5.1	6.0
Sevier	4,752	4,791	1.6	0.8	64.9	70.7	10.6	8.9	13,538	13,939	2.2	3.0
Wayne	814	855	22.8	5.0	9.0	10.3	30.4	14.4	2,336	2,518	22.2	7.8
SOUTHWESTERN	17,306	17,631	4.6	1.9	216.9	235.7	14.6	8.7	47,686	49,164	4.9	3.1
Beaver	1,411	1,465	-1.5	3.8	18.2	19.3	13.8	6.0	4,015	4,184	1.5	4.2
Garfield	1,287	1,296	0.3	0.7	13.0	14.2	5.7	9.2	3,435	3,457	0.1	0.6
Iron	5,490	5,544	2.6	1.0	71.3	76.1	12.8	6.7	15,134	15,520	3.2	2.6
Kane	1,342	1,390	-1.8	3.6	15.6	18.3	5.4	17.3	3,627	3,772	-3.5	4.0
Washington	7,776	7,936	9.4	2.1	98.8	107.8	19.0	9.1	21,475	22,231	9.2	3.5
UINTAH BASIN	11,026	11,391	5.4	3.3	159.0	186.3	14.6	17.2	31,943	33,306	4.7	4.3
Daggett	266	284	3.9	6.8	3.3	3.7	13.8	12.1	698	726	-2.7	4.0
Duchesne	4,315	4,444	6.7	3.0	59.1	68.4	12.4	15.7	13,003	13,522	5.1	4.0
Uintah	6,445	6,663	4.6	3.4	96.6	114.3	16.1	18.3	18,242	19,058	4.7	4.5
SOUTHESTERN	17,055	17,267	3.4	1.2	271.4	303.6	16.9	11.9	47,553	48,996	4.0	3.0
Carbon	7,844	7,878	4.4	0.4	134.0	147.8	18.4	10.3	20,644	21,228	4.2	2.8
Emery	3,421	3,535	3.7	3.3	58.0	65.2	19.3	12.4	10,614	11,114	6.7	4.7
Grand	3,098	3,133	0.0	1.1	44.7	51.6	11.8	15.4	7,701	7,869	-0.3	2.2
San Juan	2,692	2,721	4.2	1.1	34.7	39.0	14.5	12.4	8,594	8,785	4.1	2.2
OTHER	642	536	N/A	N/A	7.3	6.7	N/A	N/A	1,555	1,234	N/A	N/A
STATE OF UTAH	516,242	522,568	4.5%	1.2%	$7,760.2	$8,577.1	13.6%	10.5%	1,346,178	1,378,829	4.1%	2.4%

TABLE 18

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1980—FS = MARRIED JOINT

CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANFTAX = AVERAGE FEDERAL INCOME TAXES, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

FS=MARRIED JOINT

	COUNTY	RETURNS	MEANAGI	MEANFTAX	MEANEXMP
40	SALT LAKE	113802	$25,554	$3,621	3.69
41	SUMMIT	2116	$25,109	$3,476	3.67
42	CARBON	4741	$24,810	$3,458	3.63
43	DAVIS	30158	$24,718	$3,044	3.97
44	TOOELE	4682	$23,821	$3,228	3.72
45	WEBER	33413	$23,280	$2,964	3.69
46	EMERY	2396	$23,170	$2,834	4.02
47	GRAND	1737	$22,921	$3,238	3.51
48	MORGAN	1058	$22,653	$2,687	4.00
49	UINTAH	4065	$22,527	$3,102	3.84
50	BOX ELDER	7142	$21,258	$2,612	3.87
51	UTAH	38301	$20,951	$2,340	4.02
52	OTHER UTAH	3119	$20,438	$2,288	3.82
53	WASATCH	1786	$20,404	$2,297	3.89
54	OUTOFSTATE	175	$20,230	$2,312	3.66
55	CACHE	10971	$20,158	$2,261	3.83
56	SAN JUAN	1596	$19,614	$2,126	4.51
57	RICH	469	$19,597	$2,180	3.75
58	DUCHESNE	2878	$19,392	$2,168	4.00
59	SEVIER	3066	$19,277	$2,171	3.85
60	IRON	3304	$18,953	$2,048	3.87
61	WASHINGTON	4917	$18,186	$1,890	3.76
62	DAGGETT	169	$17,689	$1,865	3.50
63	KANE	818	$17,672	$1,793	3.76
64	JUAB	1235	$17,565	$1,809	3.83
65	MILLARD	1881	$17,375	$2,006	3.91
66	SANPETE	2818	$16,489	$1,601	3.94
67	BEAVER	977	$16,404	$1,890	3.69
68	GARFIELD	767	$14,644	$1,483	3.69
69	WAYNE	576	$14,365	$1,450	3.80
70	PIUTE	272	$13,676	$1,132	3.56

TABLE 19

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1980—FS = SINGLE

CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANFTAX = AVERAGE FEDERAL INCOME TAXES, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

FS=SINGLE

	COUNTY	RETURNS	MEANAGI	MEANFTAX	MEANEXMP
1	CARBON	2663	$9,115	$1,275	1.07
2	TOOELE	2745	$8,628	$1,277	1.07
3	UINTAH	2139	$8,259	$1,188	1.06
4	RICH	244	$8,240	$1,071	1.04
5	SALT LAKE	97602	$8,237	$1,051	1.05
6	EMERY	952	$8,116	$1,082	1.05
7	GRAND	1170	$8,069	$1,062	1.05
8	SUMMIT	1948	$7,962	$1,007	1.03
9	OTHER UTAH	1525	$7,667	$924	1.08
10	MORGAN	509	$7,596	$916	1.04
11	DUCHESNE	1346	$7,526	$1,076	1.04
12	WEBER	22912	$7,519	$906	1.06
13	WAYNE	247	$7,027	$794	1.02
14	DAVIS	18277	$6,775	$763	1.04
15	BOX ELDER	3917	$6,660	$754	1.05
16	JUAB	598	$6,446	$769	1.05
17	WASATCH	1037	$6,445	$703	1.04
18	CACHE	7349	$6,421	$673	1.03
19	BEAVER	418	$6,409	$674	1.05
20	SEVIER	1505	$6,373	$702	1.05
21	DAGGETT	99	$6,196	$687	1.01
22	UTAH	23173	$6,158	$622	1.04
23	SANPETE	1308	$6,142	$608	1.07
24	SAN JUAN	907	$6,129	$630	1.06
25	MILLARD	752	$6,059	$630	1.07
26	KANE	505	$5,897	$718	1.02
27	OUTOFSTATE	1905	$5,676	$659	1.06
28	PIUTE	94	$5,710	$514	1.00
29	IRON	1905	$5,676	$530	1.04
30	WASHINGTON	2536	$5,650	$538	1.03
31	GARFIELD	476	$5,562	$582	1.04

TABLE 20

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1980—FS = MARRIED SEPARATE

CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANFTAX = AVERAGE FEDERAL INCOME TAXES, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

FS=MARRIED SEPARATE

OBS	COUNTY	RETURNS	MEANAGI	MEANFTAX	MEANEXMP
71	KANE	16	$27,627	$7,869	2.19
72	SAN JUAN	32	$14,206	$4,510	2.00
73	SUMMIT	53	$11,366	$1,403	1.49
74	TOOELE	95	$10,427	$1,540	1.66
75	UINTAH	69	$10,131	$1,298	1.71
76	DUCHESNE	50	$9,721	$1,210	2.04
77	SALT LAKE	3357	$9,295	$1,406	1.61
78	CARBON	86	$9,011	$1,293	1.66
79	DAVIS	681	$8,915	$1,065	1.63
80	WEBER	889	$8,874	$1,066	1.57
81	OTHER UTAH	53	$8,834	$1,021	1.70
82	RICH	10	$8,803	$739	2.10
83	BOX ELDER	99	$8,576	$1,089	1.70
84	JUAB	17	$8,544	$1,280	1.35
85	MORGAN	18	$8,092	$1,075	1.56
86	BEAVER	20	$7,862	$799	1.50
87	OUTOFSTATE	18	$7,850	$770	1.56
88	EMERY	34	$7,687	$858	1.88
89	GRAND	35	$7,473	$829	1.49
90	PIUTE				
91	SEVIER	42	$7,316	$727	1.93
92	WASHINGTON	138	$7,031	$710	1.52
93	MILLARD	24	$6,807	$707	1.33
94	WASATCH	33	$6,836	$678	1.45
95	SANPETE	42	$6,574	$637	1.57
96	WAYNE				
97	CACHE	305	$6,292	$636	1.39
98	UTAH	1261	$5,714	$490	1.41
99	IRON	99	$5,700	$517	1.43
100	DAGGETT				
101	GARFIELD	14	$3,918	$162	1.86

TABLE 21

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1980—FS = HEAD OF HOUSEHOLD

CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANFTAX = AVERAGE FEDERAL INCOME TAXES, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

FS=HEAD OF HOUSEHOLD

OBS	COUNTY	RETURNS	MEANAGI	MEANFTAX	MEANEXMP
102	CARBON	388	$13,187	$1,584	2.64
103	SUMMIT	170	$13,088	$1,404	2.38
104	TOOELE	531	$12,435	$1,359	2.63
105	PIUTE				
106	DAVIS	2543	$12,089	$1,171	2.51
107	SALT LAKE	14211	$11,923	$1,265	2.52
108	DUCHESNE	170	$11,503	$1,192	2.91
109	WEBER	3865	$11,165	$1,121	2.48
110	UINTAH	390	$11,082	$1,323	2.76
111	EMERY	153	$11,062	$1,158	2.71
112	BOX ELDER	550	$10,954	$1,057	2.57
113	GRAND	191	$10,890	$1,132	2.59
114	OTHER UTAH	317	$10,681	$935	2.72
115	UTAH	2567	$10,515	$952	2.65
116	JUAB	55	$10,453	$1,187	2.55
117	CACHE	700	$10,421	$974	2.41
118	MORGAN	41	$10,418	$834	2.54
119	OUTOFSTATE	38	$9,730	$932	2.50
120	SEVIER	178	$9,620	$819	2.75
121	SAN JUAN	186	$9,131	$744	3.04
122	WAYNE	23	$9,121	$788	2.65
123	IRON	236	$8,909	$705	2.55
124	WASHINGTON	345	$8,886	$615	2.61
125	WASATCH	133	$8,743	$695	2.56
126	KANE	51	$8,724	$591	2.84
127	MILLARD	98	$8,722	$604	2.76
128	RICH	22	$8,696	$722	2.64
129	SANPETE	204	$8,360	$639	2.68
130	GARFIELD	39	$7,883	$501	2.69
131	BEAVER	50	$7,793	$740	2.24
132	DAGGETT	11	$5,504	$360	2.55

TABLE 22

RANKING OF UTAH CITIES BY NUMBER OF RETURNS, ADJUSTED GROSS INCOME, NET EXEMPTIONS AND FEDERAL TAXES, 1980

AGI = ADJUSTED GROSS INCOME, 1980
NETEXEMP = NET EXEMPTIONS (TOTAL LESS OLD AGE & BLIND)
MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

OBS	CITY	RETURNS	RANK 1	AGI	RANK 2	NETEXEMP	RANK 3	FEDTAX	RANK 4	MEANAGI	RANK 5	MEANEXMP	RANK 6	MEANTAX	RANK 7
1	ALPINE UT	658	80	$12,254,140	67	2319	64	$1,169,298	74	$18,623	22	3.52	3	$1,777	71
2	ALTAMONT UT	249	123	$3,454,897	125	784	122	$429,930	119	$13,875	114	3.15	34	$1,727	80
3	AMERICAN FORK UT	4563	19	$79,553,048	18	14714	17	$9,190,610	18	$17,434	43	3.22	27	$2,014	42
4	AURORA UT	281	118	$4,827,658	114	947	115	$516,812	115	$17,180	50	3.37	10	$1,839	62
5	BEAR RIVER CITY UT	165	136	$2,863,953	131	529	134	$345,295	126	$17,357	45	3.21	29	$2,093	36
6	BEAVER UT	789	64	$9,184,946	87	2242	68	$914,838	88	$11,641	136	2.84	93	$1,159	131
7	BENNION UT	552	90	$10,613,006	78	1803	88	$1,083,998	82	$19,226	13	3.27	19	$1,964	49
8	BINGHAM CANYON UT	158	137	$2,827,002	137	336	138	$348,710	125	$16,027	59	2.13	137	$2,207	31
9	BLANDING UT	1109	54	$16,546,899	55	3730	52	$1,702,562	59	$14,921	89	3.36	11	$1,535	102
10	BLOOMINGTON UT	173	135	$3,526,500	124	456	136	$510,606	116	$20,384	5	2.64	121	$2,951	3
11	BOUNTIFUL UT	15089	6	$283,735,532	4	40462	6	$38,143,174	4	$18,804	20	2.68	117	$2,528	12
12	BRIGHAM CITY UT	6694	14	$111,346,088	13	18398	14	$14,104,091	14	$16,634	58	2.75	107	$2,107	35
13	CASTLE DALE UT	460	98	$9,201,844	86	1552	92	$1,141,999	78	$20,004	9	3.37	9	$2,483	15
14	CEDAR CITY UT	4501	20	$82,479,884	23	12477	21	$6,601,734	25	$18,881	113	2.77	101	$1,467	110
15	CENTERFIELD UT	240	125	$2,889,677	130	735	124	$248,430	137	$12,040	133	3.06	51	$1,035	136
16	CENTERVILLE UT	2848	29	$55,074,322	27	8536	28	$6,637,373	24	$19,338	12	3.00	66	$2,331	24
17	CLINTON UT	1829	40	$32,504,885	36	6049	34	$3,323,509	41	$17,772	37	3.31	15	$1,817	65
18	COALVILLE UT	793	62	$14,918,041	59	2186	70	$2,025,023	53	$18,812	18	2.76	106	$2,554	11
19	CORINNE UT	352	105	$4,712,049	116	1053	111	$567,920	112	$13,387	122	2.99	67	$1,613	90
20	DELTA UT	1078	55	$16,018,685	57	3307	54	$1,872,655	54	$14,861	93	3.07	50	$1,737	78
21	DRAPER UT	1524	46	$22,891,409	48	4219	48	$2,468,567	49	$15,021	87	2.77	102	$1,620	88
22	DUCHESNE UT	731	70	$11,681,353	69	2172	72	$1,341,787	70	$15,980	69	2.97	71	$1,836	63
23	DUGWAY UT	676	77	$12,588,604	64	1965	83	$1,822,920	56	$18,622	23	2.91	83	$2,697	4
24	EAST CARBON UT	586	87	$10,595,551	79	1577	90	$1,449,489	67	$18,081	33	2.69	115	$2,474	16
25	EAST LAYTON UT	654	81	$13,297,899	62	2087	76	$1,504,118	66	$20,333	6	3.19	32	$2,300	25
26	EDEN UT	332	112	$6,362,520	104	948	114	$853,352	95	$19,164	14	2.86	92	$2,570	9
27	ENTERPRISE UT	269	121	$3,984,722	118	987	113	$331,207	128	$14,813	95	3.67	2	$1,231	128
28	EPHRAIM UT	740	69	$9,135,920	89	2153	73	$829,657	97	$12,346	129	2.91	81	$1,121	132
29	EUREKA UT	280	119	$3,900,821	119	701	126	$485,264	118	$13,932	111	2.50	128	$1,733	79
30	FAIRVIEW UT	367	107	$5,196,372	112	1161	105	$524,190	114	$14,159	106	3.16	33	$1,428	115
31	FARMINGTON UT	1829	40	$34,420,535	33	5569	39	$4,144,785	32	$18,819	17	3.04	57	$2,266	27
32	FERRON UT	582	88	$11,649,013	70	1891	86	$1,432,190	68	$20,015	8	3.25	23	$2,461	18
33	FILLMORE UT	754	67	$10,798,022	75	2277	66	$1,244,990	72	$14,321	103	3.02	61	$1,651	86
34	FORT DUCHESNE UT	348	110	$3,771,532	121	1087	108	$351,579	123	$10,838	138	3.12	41	$1,010	137
35	FRUIT HEIGHTS UT	625	83	$13,618,809	91	2040	79	$1,614,495	63	$21,790	2	3.26	21	$2,583	8
36	GARLAND UT	722	71	$10,496,231	80	2144	74	$1,131,310	79	$14,538	102	2.97	73	$1,567	99
37	GOSHEN UT	209	128	$2,840,610	132	567	132	$318,987	130	$13,591	120	2.71	112	$1,526	104
38	GRANISVILLE UT	1485	47	$24,837,828	47	4514	44	$2,876,569	46	$16,726	53	3.04	60	$1,937	51
39	GREEN RIVER UT	500	95	$6,003,580	106	1233	102	$655,469	107	$12,007	134	2.47	130	$1,311	125
40	GUNNISON UT	452	99	$6,791,035	102	1340	99	$724,999	104	$15,024	86	2.96	74	$1,604	92
41	HANKSVILLE UT	143	138	$1,808,810	138	401	137	$219,654	138	$12,649	126	2.80	95	$1,536	101

TABLE 22 (Continued)

RANKING OF UTAH CITIES BY NUMBER OF RETURNS, ADJUSTED GROSS INCOME, NET EXEMPTIONS & FEDERAL TAXES, 1980

AGI = ADJUSTED GROSS INCOME, 1980
NETEXEMP = NET EXEMPTIONS (TOTAL LESS OLD AGE & BLIND)
MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

OBS	CITY	RETURNS	RANK 1	AGI	RANK 2	NETEXEMP	RANK 3	FEDTAX	RANK 4	MEANAGI	RANK 5	MEANEXMP	RANK 6	MEANFTAX	RANK 7
42	HEBER CITY UT	2383	31	$34,955,621	32	6643	32	$3,821,105	35	$14,669	100	2.79	98	$1,603	93
43	HELPER UT	1657	44	$31,183,586	41	4272	47	$4,441,320	31	$18,807	19	2.58	125	$2,680	5
44	HENEFER UT	199	129	$3,243,159	128	608	130	$359,775	122	$16,297	66	3.06	54	$1,808	67
45	HERRIMAN UT	177	134	$2,701,270	134	540	133	$282,136	133	$15,261	81	3.05	55	$1,594	94
46	HIGHLAND UT	468	97	$9,265,713	85	1860	87	$897,570	91	$19,799	11	3.97	1	$1,918	53
47	HILL AFB UT	1737	41	$18,746,915	52	4827	42	$1,576,192	64	$10,793	139	2.78	100	$907	138
48	HOLLADAY UT	522	92	$8,333,226	93	1200	103	$1,052,070	84	$15,964	70	2.30	134	$2,015	40
49	HONEYVILLE UT	248	124	$3,658,629	122	746	123	$379,919	121	$14,753	98	3.01	63	$1,532	103
50	HOOPER UT	1169	52	$19,286,984	50	3648	53	$2,064,968	52	$16,499	62	3.12	43	$1,766	76
51	HUNTER UT	2195	32	$39,350,127	30	7526	30	$3,889,533	34	$17,927	35	3.43	4	$1,772	74
52	HUNTINGTON UT	907	57	$17,044,426	53	2847	57	$2,197,528	51	$18,792	21	3.14	35	$2,423	19
53	HUNTSVILLE UT	512	93	$8,043,968	96	1488	94	$868,602	94	$15,711	76	2.91	84	$1,696	83
54	HURRICANE UT	843	60	$10,271,895	83	2520	62	$910,439	89	$12,185	131	2.99	68	$1,080	134
55	HYDE PARK UT	501	94	$7,648,494	99	1587	91	$771,018	103	$15,266	80	3.13	40	$1,539	100
56	HYRUM UT	1276	50	$18,891,788	51	4090	50	$1,848,280	55	$14,805	96	3.21	30	$1,448	112
57	KAMAS UT	749	68	$10,290,695	82	2073	78	$1,098,933	80	$13,739	116	2.77	103	$1,467	109
58	KANAB UT	1041	56	$14,552,970	60	2763	58	$1,655,781	61	$13,980	109	2.65	119	$1,591	96
59	KAYSVILLE UT	4115	24	$74,885,789	20	12223	23	$9,034,881	19	$18,198	30	2.97	72	$2,196	32
60	KEARNS UT	7328	13	$109,266,991	14	20280	12	$11,517,210	17	$14,911	90	2.77	104	$1,572	98
61	LA POINT UT	191	131	$2,640,101	136	617	129	$258,846	136	$13,823	115	3.23	25	$1,345	121
62	LAVERKIN UT	298	116	$3,373,982	126	934	116	$265,474	135	$11,322	137	3.13	38	$891	139
63	LAYTON UT	9213	9	$153,980,869	10	25484	10	$17,945,017	9	$16,713	54	2.77	105	$1,948	50
64	LEWISTON UT	424	103	$6,039,809	105	1391	96	$567,215	113	$14,245	105	3.28	18	$1,338	122
65	LINDON UT	720	72	$12,115,049	68	2324	63	$1,238,678	73	$16,826	52	3.23	26	$1,720	81
66	LOGAN UT	11109	8	$154,644,154	8	26223	9	$18,455,316	8	$13,921	112	2.36	132	$1,661	85
67	MAGNA UT	4918	17	$77,650,082	19	14200	18	$8,697,869	20	$15,789	74	2.89	88	$1,769	75
68	MANTI UT	648	82	$7,856,292	98	1993	80	$779,197	102	$12,124	132	3.08	47	$1,202	129
69	MAPLETON UT	679	78	$11,094,473	72	2174	71	$1,146,243	75	$16,339	64	3.20	31	$1,688	84
70	MENDON UT	258	122	$3,835,631	120	793	120	$349,619	124	$14,867	92	3.07	49	$1,355	119
71	MIDVALE UT	7744	12	$119,769,943	12	19278	13	$14,667,840	12	$15,466	78	2.49	129	$1,894	56
72	MIDWAY UT	434	102	$6,654,483	103	1258	101	$783,751	101	$15,333	79	2.90	87	$1,806	68
73	MILFORD UT	482	96	$7,935,438	97	1321	100	$1,087,931	81	$16,464	63	2.74	108	$2,257	28
74	MOAB UT	3084	27	$50,998,296	28	7750	29	$7,044,723	23	$16,536	60	2.51	127	$2,284	26
75	MONA UT	192	130	$2,693,821	135	650	128	$267,415	134	$14,030	107	3.39	7	$1,393	118
76	MONROE UT	718	73	$9,348,776	84	2088	77	$852,616	96	$13,021	123	2.91	85	$1,187	130
77	MONTICELLO UT	765	66	$12,493,156	66	2267	67	$1,541,602	65	$16,331	65	2.96	75	$2,015	41
78	MORGAN UT	1462	48	$25,214,189	46	4326	45	$3,024,676	45	$17,246	48	2.96	76	$2,069	37
79	MORONI UT	385	105	$5,502,278	110	1130	106	$618,302	108	$14,292	104	2.94	78	$1,606	91
80	MT PLEASANT UT	672	78	$9,137,150	88	1982	81	$892,415	92	$13,597	119	2.95	77	$1,328	123
81	MURRAY UT	12270	7	$194,505,662	7	27786	8	$24,614,168	7	$15,852	72	2.26	135	$2,006	44
82	MYTON UT	300	115	$3,569,333	123	925	117	$336,094	127	$11,898	135	3.08	46	$1,120	133

TABLE 22 (Continued)

RANKING OF UTAH CITIES BY NUMBER OF RETURNS, ADJUSTED GROSS INCOME, NET EXEMPTIONS & FEDERAL TAXES, 1980

AGI = ADJUSTED GROSS INCOME, 1980
NETEXEMP = NET EXEMPTIONS (TOTAL LESS OLD AGE & BLIND)
MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

OBS	CITY	RETURNS	RANK 1	AGI	RANK 2	NETEXEMP	RANK 3	FEDTAX	RANK 4	MEANAGI	RANK 5	MEANEXMP	RANK 6	MEANFTAX	RANK 7
83	NEPHI UT	1151	53	$16,040,572	56	3291	55	$1,704,010	58	$13,936	110	2.86	91	$1,480	107
84	NORTH LOGAN UT	273	120	$3,993,351	117	786	121	$412,643	120	$14,628	101	2.88	89	$1,512	105
85	NORTH OGDEN UT	1967	37	$34,192,170	35	5863	35	$3,933,561	33	$17,383	44	2.98	70	$2,000	45
86	NORTH SALT LAKE UT	1678	43	$29,075,420	42	4518	43	$3,410,345	40	$17,327	46	2.69	114	$2,032	39
87	OGDEN UT	40775	2	$645,893,766	2	98612	2	$84,142,375	2	$15,840	73	2.42	131	$2,064	38
88	ORANGEVILLE UT	412	104	$8,594,101	90	1392	95	$1,027,260	86	$20,859	3	3.38	8	$2,493	13
89	OREM UT	15989	5	$253,935,546	6	49164	5	$26,309,373	6	$15,882	71	3.07	48	$1,645	87
90	PANGUITCH UT	564	89	$7,195,966	101	1541	93	$806,730	99	$12,759	125	2.73	111	$1,430	114
91	PARADISE UT	239	126	$3,260,306	127	727	125	$308,126	132	$13,641	118	3.04	59	$1,289	126
92	PARK CITY UT	2059	36	$34,307,957	34	3964	51	$5,133,179	29	$16,662	57	1.93	138	$2,493	14
93	PAROWAN UT	604	86	$8,194,173	94	1686	89	$813,302	98	$13,567	121	2.79	97	$1,347	120
94	PAYSON UT	2958	28	$45,976,767	29	9874	27	$4,712,555	30	$15,543	77	3.34	12	$1,593	95
95	PLAIN CITY UT	312	113	$5,518,398	109	1059	110	$585,613	110	$17,687	38	3.39	5	$1,877	58
96	PLEASANT GROVE UT	3666	25	$61,120,005	24	11505	24	$8,514,097	26	$16,672	56	3.14	36	$1,777	72
97	PLEASANT VIEW UT	366	108	$7,417,958	100	1097	107	$901,761	90	$20,268	7	3.00	65	$2,464	17
98	PRICE UT	4751	18	$89,871,463	17	12752	19	$12,481,694	16	$18,916	15	2.68	116	$2,627	7
99	PROVIDENCE UT	872	59	$15,045,045	58	2653	59	$1,718,419	57	$17,253	47	3.04	58	$1,971	48
100	PROVO UT	22156	4	$278,298,650	5	51833	4	$31,571,619	5	$12,561	127	2.34	133	$1,425	116
101	RANDOLPH UT	285	117	$4,758,556	115	802	119	$572,334	111	$16,697	55	2.81	94	$2,008	43
102	RICHFIELD UT	2094	35	$31,822,403	39	5820	36	$3,719,257	37	$15,197	83	2.78	99	$1,776	73
103	RICHMOND UT	619	84	$8,476,072	91	1892	85	$786,617	100	$13,693	117	3.06	53	$1,271	127
104	RIVERDALE UT	670	79	$11,072,099	73	1919	84	$1,250,644	71	$16,526	61	2.86	90	$1,867	60
105	RIVERTON UT	3326	26	$60,166,231	26	10809	26	$8,408,948	28	$18,090	32	3.25	22	$1,927	52
106	ROY UT	7770	11	$133,891,563	11	21000	11	$16,468,268	10	$17,206	49	2.70	113	$2,119	34
107	SALEM UT	701	75	$12,773,144	63	2310	65	$1,390,944	69	$18,221	29	3.30	17	$1,984	47
108	SALINA UT	778	65	$12,546,179	65	2132	75	$1,697,272	60	$16,126	68	2.74	109	$2,182	33
109	SALT LAKE CITY UT	148369	1	$2,542,470,662	1	334016	1	$380,773,650	1	$17,136	51	2.25	136	$2,566	10
110	SANDY UT	22969	3	$456,593,699	3	71698	3	$53,748,236	3	$19,879	10	3.12	42	$2,340	23
111	SANTA CLARA UT	341	111	$5,063,974	113	1029	112	$496,051	117	$14,850	94	3.02	62	$1,455	111
112	SANTAQUIN UT	791	63	$11,621,262	71	2582	61	$1,143,804	77	$14,692	99	3.26	20	$1,446	113
113	SMITHFIELD UT	1906	38	$28,183,830	44	5812	37	$2,802,484	47	$14,787	97	3.05	56	$1,470	108
114	SOUTH JORDAN UT	1725	42	$31,465,577	40	5585	38	$3,284,771	42	$18,241	28	3.24	24	$1,904	54
115	SOUTH OGDEN UT	445	101	$8,379,759	92	1174	104	$1,051,103	85	$18,831	16	2.64	120	$2,362	20
116	SOUTH SALT LAKE UT	43	139	$529,700	139	73	139	$68,342	139	$12,319	130	1.70	139	$1,589	97
117	SOUTH WEBER UT	178	133	$3,236,937	129	590	131	$323,306	129	$18,185	31	3.31	14	$1,816	66
118	SPANISH FORK UT	4203	23	$68,036,709	21	12563	20	$7,961,080	21	$16,188	67	2.99	69	$1,894	55
119	SPRINGVILLE UT	4267	22	$67,239,915	22	12410	22	$7,868,347	22	$15,758	75	2.91	82	$1,844	61
120	ST GEORGE UT	4294	21	$60,193,819	25	11282	25	$6,443,522	27	$14,018	108	2.63	122	$1,501	108
121	STANSBURY PARK UT	218	127	$5,279,302	111	667	127	$704,277	106	$24,217	1	3.06	52	$3,231	2
122	STOCKTON UT	182	132	$2,709,430	133	498	135	$311,570	131	$14,887	91	2.74	110	$1,712	82
123	SUNSET UT	2128	33	$32,267,975	37	5521	40	$3,699,186	39	$15,164	84	2.59	124	$1,738	77

TABLE 22 (Continued)

RANKING OF UTAH CITIES BY NUMBER OF RETURNS, ADJUSTED GROSS INCOME, NET EXEMPTIONS & FEDERAL TAXES, 1980

AGI = ADJUSTED GROSS INCOME, 1980
NETEXEMP = NET EXEMPTIONS (TOTAL LESS OLD AGE & BLIND)
MEANAGI = AVERAGE ADJUSTED GROSS INCOME, 1980
MEANEXMP = AVERAGE NUMBER OF NET EXEMPTIONS, 1980

OBS	CITY	RETURNS	RANK 1	AGI	RANK 2	NETEXEMP	RANK 3	FEDTAX	RANK 4	MEANAGI	RANK 5	MEANEXMP	RANK 6	MEANFTAX	RANK 7
124	SYRACUSE UT	1241	51	$22,228,008	49	4136	49	$2,465,964	50	$17,911	36	3.33	13	$1,987	46
125	TAYLORSVILLE UT	1622	45	$28,302,123	43	5016	41	$3,045,006	44	$17,449	42	3.09	45	$1,877	57
126	TOOELE UT	5710	15	$99,942,325	16	15186	16	$12,721,927	15	$17,503	41	2.66	118	$2,228	30
127	TREMONTON UT	2107	34	$32,065,951	38	6160	33	$3,756,222	36	$15,219	82	2.92	79	$1,783	70
128	VERNAL UT	5479	16	$101,188,814	15	15319	15	$14,435,701	13	$18,468	26	2.80	96	$2,635	6
129	WASHINGTON TERRACE UT	301	114	$5,569,351	107	878	118	$710,345	105	$18,503	24	2.92	80	$2,360	21
130	WASHINGTON UT	828	61	$10,389,330	81	2596	60	$868,614	93	$12,547	128	3.14	37	$1,049	135
131	WELLINGTON UT	450	100	$8,069,070	95	1352	98	$1,055,931	83	$17,931	34	3.00	64	$2,347	22
132	WELLSVILLE UT	714	74	$10,750,711	76	2211	69	$1,008,925	87	$15,057	85	3.10	44	$1,413	117
133	WENDOVER UT	527	91	$10,962,165	74	1376	97	$2,692,457	48	$20,801	4	2.61	123	$5,109	1
134	WEST BOUNTIFUL UT	904	58	$16,633,128	54	3063	56	$1,653,995	62	$18,399	27	3.39	6	$1,830	64
135	WEST JORDAN UT	8759	10	$154,556,465	9	28901	7	$15,785,677	11	$17,645	39	3.30	16	$1,802	69
136	WEST POINT UT	611	85	$10,726,809	77	1969	82	$1,144,720	76	$17,556	40	3.22	28	$1,874	59
137	WEST VALLEY UT	2803	30	$35,973,053	31	7150	31	$3,712,082	38	$12,834	124	2.55	126	$1,324	124
138	WILLARD UT	370	106	$5,550,242	108	1074	109	$598,165	109	$15,001	68	2.90	86	$1,617	89
139	WOODS CROSS UT	1368	49	$25,298,360	45	4286	46	$3,084,737	43	$18,493	25	3.13	39	$2,255	29
		484270		$8,012,376,338		1267433		$1,029,505,545							

TABLE 23

SUMMARY OF STANDARD DEDUCTIONS AND ITEMIZED DEDUCTIONS

OBS	Adjusted Gross Income Classification	Returns	Federal Adjusted Gross Income	Value of Standard Deductions	Value of Itemized Deductions	Federal Taxable Income
1		522568	8577114715	1511878500	1675686002	5420164813
2	UNDER $1	3488	-57261736	10762700	9624135	-82997971
3	$ 1 - 2500	57283	79077131	135115000	2768853	-125562322
4	$ 2501 - 5000	57218	211969313	139433100	7572808	-7920995
5	$ 5001 - 7500	48687	303404937	126293500	20422761	94173876
6	$ 7501 - 10000	45120	393961689	121576600	36823338	186701151
7	$ 10001 - 12500	38980	437644714	108927400	52656165	246519949
8	$ 12501 - 15000	34984	480604153	102223700	73461338	293466515
9	$ 15001 - 17500	33259	540272919	101089900	98517798	345996821
10	$ 17501 - 20000	32082	601306799	100413100	121305093	397008606
11	$ 20001 - 25000	57824	1294918748	186817800	283578936	887916612
12	$ 25001 - 30000	42454	1161514044	140668500	261840964	830134580
13	$ 30001 - 50000	59346	2167844156	198992200	486743599	1620950757
14	$ 50001 - 100000	9997	639325134	33429700	148559527	484052107
15	OVER $100,000	1846	322532714	6135300	71810687	249725127

TABLE 24

DISTRIBUTION OF ITEMIZED DEDUCTIONS, 1980 CLASSIFIED BY ADJUSTED GROSS INCOME CLASS

CLASSIFIED BY ADJUSTED GROSS INCOME CLASS

MED = TOTAL MEDICAL DEDUCTIONS
SLITAX = STATE AND LOCAL INCOME TAX DEDUCTIONS
TOTTAX = TOTAL TAXES DEDUCTED
CONTRBTN = TOTAL CONTRIBUTIONS
NETCAS = NET CASUALTY AND LOSSES
MISC = MISCELLANEOUS DEDUCTIONS
TOTALDED = TOTAL ITEMIZED DEDUCTIONS

OBS	AGICLASS	RETURNS	AGI	MED	SLITAX	TOTTAX
1	UNDER $1	916	$-24,023,837	$974,642	$616,031	$1,649,253
2	$ 1 - 2500	964	$1,450,085	$493,362	$112,457	$522,693
3	$ 2501 - 5000	1896	$7,525,925	$1,418,029	$280,297	$1,402,809
4	$ 5001 - 7500	4309	$27,484,927	$3,830,637	$691,291	$3,589,411
5	$ 7501 - 10000	7211	$63,822,226	$5,943,426	$1,523,763	$6,669,758
6	$ 10001 - 12500	10056	$113,815,788	$8,609,228	$3,037,352	$10,428,627
7	$ 12501 - 15000	13285	$183,441,426	$7,142,220	$5,299,248	$15,349,264
8	$ 15001 - 17500	16803	$273,784,911	$7,540,855	$8,354,664	$21,985,236
9	$ 17501 - 20000	19507	$366,312,044	$7,641,536	$11,873,608	$28,685,846
10	$ 20001 - 25000	42169	$947,204,420	$13,719,569	$33,395,398	$73,364,347
11	$ 25001 - 30000	35071	$960,956,733	$9,884,570	$36,772,018	$73,801,799
12	$ 30001 - 50000	53906	$1,976,269,526	$13,482,678	$82,600,833	$152,696,817
13	$ 50001 - 100000	9591	$614,137,738	$2,274,876	$26,256,109	$44,623,999
14	OVER $100,000	1805	$315,643,884	$381,694	$12,121,499	$17,546,492
		217489	$5,827,825,797	$81,337,322	$222,934,566	$452,316,351

OBS	INTEREST	CONTRBTN	NETCAS	MISC	TOTALDED
1	$5,537,752	$894,706	$110,547	$255,425	$9,422,325
2	$1,285,378	$373,997	$92,347	$65,006	$2,832,783
3	$3,368,700	$1,274,459	$109,040	$203,111	$7,776,148
4	$8,287,694	$4,041,028	$285,384	$509,361	$20,543,515
5	$14,711,523	$7,358,027	$424,948	$1,418,169	$36,525,851
6	$22,064,907	$10,555,407	$847,521	$1,575,988	$52,081,678
7	$31,681,265	$14,907,086	$981,044	$2,420,790	$72,481,669
8	$43,555,715	$19,879,055	$1,002,322	$3,382,177	$97,345,360
9	$53,879,458	$24,165,543	$995,303	$4,287,730	$119,655,416
10	$124,476,523	$55,378,957	$2,137,536	$10,446,798	$279,523,730
11	$111,793,918	$50,985,673	$1,750,653	$9,724,815	$257,941,428
12	$193,257,020	$98,350,303	$3,551,402	$18,118,862	$479,457,082
13	$55,287,324	$37,911,423	$1,190,243	$5,091,691	$146,379,556
14	$24,311,636	$25,041,169	$411,094	$3,190,077	$70,882,162
	$693,498,813	$351,116,833	$13,889,384	$60,690,000	$1,652,848,703

*Total itemized deductions are 1.4% lower than those in Table A11. Itemized deductions in Table A11 were summarized from the Individual Master File tapes (IMF), whereas Table A12 summarization came from the Individual Returns Transaction File (IRTF).

TABLE 25

GROSS TAXABLE RETAIL SALES AND (USE TAX) PURCHASES IN UTAH
CALENDAR YEARS 1979-1981 CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1979	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	% CHANGE 1979-80	% CHANGE 1980-81
1	AGRICULTURAL PRODUCTION CROPS	$1,992,314	$2,027,491	$1,686,223	1.8	-16.8
2	AG PRODUCTION LIVESTOCK	$1,687,574	$1,789,918	$2,911,273	6.1	62.6
3	AG SERVICES	$3,038,107	$3,551,351	$4,457,389	16.9	25.5
4	FORESTRY	$1,735		$27,630	.	.
5	FISHING HUNTING AND TRAPPING	$97,275	$89,634	$66,956	-7.9	-25.3
6	METAL MINING	$54,684,424	$69,274,709	$65,594,473	26.7	-5.3
7	BITUMINOUS COAL AND LIGNITE MINING	$18,408,354	$29,267,609	$42,780,931	59.0	46.2
8	OIL AND GAS EXTRACTION	$43,319,878	$61,900,343	$125,695,484	42.9	103.1
9	NONMETALLIC MINERALS EXCEPT FUELS	$6,049,078	$7,353,902	$18,068,968	21.6	145.7
10	GENERAL BUILDING CONTRACTORS	$17,582,055	$25,136,834	$25,261,257	43.0	0.5
11	HEAVY CONSTRUCTION CONTRACTORS	$25,551,043	$33,210,450	$37,176,708	30.0	11.9
12	SPECIAL TRADE CONTRACTORS	$111,599,758	$114,417,588	$146,246,616	2.5	27.8
13	FOOD AND KINDRED PRODUCTS	$36,416,192	$40,377,911	$44,301,539	10.9	9.7
14	TEXTILE PRODUCTS	$1,075,811	$1,173,314	$2,624,074	9.1	123.6
15	APPAREL AND OTHER TEXTILE PRODUCTS	$19,541,729	$15,823,457	$15,497,030	-19.0	-2.1
16	LUMBER & WOOD PRODUCTS	$82,192,876	$65,427,847	$57,936,063	-20.4	-11.5
17	FURNITURE AND FIXTURES	$6,487,539	$8,549,242	$7,476,871	31.8	-12.5
18	PAPER AND ALLIED PRODUCTS	$3,726,746	$3,776,162	$5,968,842	1.3	58.1
19	PRINTING AND PUBLISHING	$49,368,301	$62,086,891	$60,652,839	25.8	-2.3
20	CHEMICALS AND ALLIED PRODUCTS	$41,952,212	$46,461,510	$49,160,526	10.7	5.8
21	PETROLEUM AND COAL PRODUCTS	$64,663,086	$87,340,492	$102,612,513	35.1	17.5
22	RUBBER AND MISC PLASTICS PRODUCTS	$3,214,771	$4,396,787	$4,686,126	36.8	6.6
23	LEATHER AND LEATHER PRODUCTS	$299,691	$455,324	$429,731	51.9	-5.6
24	STONE CLAY AND GLASS PRODUCTS	$165,226,938	$148,287,917	$132,792,951	-10.3	-10.4
25	PRIMARY METAL INDUSTRIES	$49,539,106	$53,771,118	$72,305,091	8.5	34.5
26	FABRICATED METAL PRODUCTS	$79,367,843	$104,953,797	$106,614,181	32.2	1.6
27	MACHINERY EXCEPT ELECTRICAL	$47,925,363	$55,192,326	$69,290,463	15.2	25.5
28	ELECTRIC AND ELECTRONIC EQUIPMENT	$20,858,191	$52,039,440	$47,470,022	149.5	-8.8
29	TRANSPORTATION EQUIPMENT	$44,521,925	$54,610,106	$58,771,696	22.7	7.6
30	INSTRUMENTS AND RELATED PRODUCTS	$3,981,222	$4,155,717	$8,652,338	4.4	108.2
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	$16,578,760	$24,360,593	$29,586,838	46.9	21.5
32	RAILROAD TRANSPORTATION	$31,844,680	$27,018,756	$48,193,656	-15.2	78.4
33	LOCAL INTERURBAN PASSENGER TRANSIT	$2,234,748	$2,312,517	$1,925,439	3.5	-16.7
34	TRUCKING AND WAREHOUSING	$8,412,725	$11,793,037	$9,321,821	40.2	-21.0
35	WATER TRANSPORTION	$4,676,530	$3,858,648	$4,215,375	-17.5	9.2
36	AIR TRANSPORTATION	$7,656,444	$7,913,292	$9,637,219	3.4	21.8
37	PIPELINES EXCEPT NATURAL GAS	$76,359	$171,901	$264,328	125.1	53.8
38	TRANSPORTATION SERVICES	$1,194,679	$1,379,830	$4,653,410	15.5	237.2
39	COMMUNICATION	$179,721,266	$208,255,820	$255,102,791	15.9	22.5
40	ELECTRIC GAS & SANITARY SERVICES	$394,525,745	$479,062,368	$583,257,438	21.4	17.6
41	DURABLE GOODS	$1,033,021,453	$1,065,795,713	.	3.2	.
42	WHOLESALE-MOTOR VEHICLE EQUPMENT	.	.	$115,673,142	.	.
43	WHOLESALE-FURNITURE & HOME FURN.	.	.	$17,823,518	.	.
44	WHOLESALE-LUMBER & CONST. MATERIAL	.	.	$93,771,818	.	.
45	WHOLESALE-SPORTING GOODS,TOYS & HOBBY	.	.	$6,909,097	.	.
46	WHOLESALE-METALS& MINERALS	.	.	$38,932,764	.	.
47	WHOLESALE-ELECTRICAL GOODS	.	.	$238,886,333	.	.
48	WHOLESALE-HARDWARE,PLUMBING&HEATING	.	.	$90,170,756	.	.
49	WHOLESALE-MACHINERY EQUIPMENT	.	.	$707,257,629	.	.

TABLE 25 (Continued)

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
CALENDAR YEARS 1979 THROUGH 1981
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1979	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	% CHANGE 1979-80	% CHANGE 1980-81
50	WHOLESALE-MISC. DURABLE GOODS	.	.	$21,865,698	.	.
51	NONDURABLE GOODS	$138,467,986	$173,677,951	.	25.4	.
52	WHOLESALE-PAPER & PAPER PRODUCTS	.	.	$22,645,925	.	.
53	WHOLESALE-DRUGS & PROPRIETARIES	.	.	$10,748,662	.	.
54	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS	.	.	$4,394,889	.	.
55	WHOLESALE-GROCERIES & RELATED PRODUCTS	.	.	$20,254,206	.	.
56	WHOLESALE-FARM PRODUCTS	.	.	$1,680,085	.	.
57	WHOLESALE-CHEMICAL & ALLIED PRODUCTS	.	.	$35,713,140	.	.
58	WHOLESALE-PETROLEUM ETC.	.	.	$68,893,206	.	.
59	WHOLESALE-BEER,WINE&DISTILLED BEV.	.	.	$545,084	.	.
60	MISC. NONDURABLE	.	.	$43,213,437	.	.
61	LUMBER&OTHER BUILDING MATERIALS	$269,735,995	$242,448,250	$245,001,482	-10.1	1.1
62	PAINT GLASS&WALLPAPER	$45,147,030	$43,599,076	$44,695,129	-3.4	2.5
63	HARDWARE STORES	$56,866,042	$64,063,806	$83,327,618	12.7	30.1
64	RETAIL NURSERIES & GARDEN	$16,623,502	$16,177,185	$17,623,057	-2.7	8.9
65	MOBILE HOME DEALERS	$26,443,566	$17,402,175	$20,604,470	-34.2	18.4
66	DEPARTMENT STORES	$376,837,658	$391,445,120	$554,427,090	3.9	41.6
67	VARIETY STORES	$106,107,688	$111,262,528	$133,984,918	4.9	20.4
68	MISC GEN MERCHANDISE	$52,459,349	$48,572,043	$51,454,642	-7.4	5.9
69	GROCERYSTORES	$818,335,744	$920,246,207	$1,168,977,763	12.5	27.0
70	OTHER FOOD STORES	$44,412,824	$49,523,463	$59,059,339	11.5	19.3
71	NEW & USED CAR DEALERS	$550,524,196	$464,235,901	$564,780,941	-15.7	21.7
72	USED CAR DEALERS	$46,309,004	$36,497,732	$34,608,239	-21.2	-5.2
73	AUTO & HOME SUPPLY	$82,271,045	$89,682,602	$101,804,544	9.0	13.5
74	GAS SERVICE STATIONS	$74,607,880	$86,470,776	$95,965,374	15.9	11.0
75	BOAT DEALERS	$11,900,073	$7,244,004	$8,207,827	-39.1	13.3
76	REC & UTIL TRAILER DEALERS	$19,878,411	$15,572,763	$20,331,470	-21.7	30.6
77	MOTORCYCLE DEALERS	$19,850,304	$20,956,476	$25,186,965	5.6	20.2
78	OTHER AUTOMOTIVE DEALERS	$7,655,913	$7,864,539	$6,004,730	2.7	-23.6
79	MENS & BOYS CLOTHING	$27,674,004	$26,707,233	$24,443,614	-3.5	-8.5
80	WOMENS CLOTHING & FURS	$68,867,806	$70,509,481	$85,976,700	2.4	21.9
81	CHILDREN & INFANT WEAR	$7,306,769	$8,362,296	$10,026,390	14.4	19.9
82	FAMILY CLOTHING	$33,777,534	$36,124,775	$42,570,254	6.9	17.8
83	SHOE STORES	$34,199,391	$46,653,161	$63,421,121	36.4	35.9
84	MISC APPAREL & ACCESSORIES	$8,797,571	$9,877,568	$11,421,710	12.3	15.6
85	FURNITURE & HOME FURNISHINGS	$193,986,441	$194,777,347	$206,151,711	0.4	5.8
86	HOUSEHOLD APPLIANCES	$55,537,702	$54,354,789	$59,231,550	-2.1	9.0
87	RADIO TV AND MUSIC STORES	$40,907,488	$44,254,124	$53,144,288	8.2	20.1
88	EATING PLACES	$359,713,325	$390,041,291	$435,970,386	8.4	11.8
89	DRINKING PLACES	$25,595,386	$29,396,452	$32,187,480	14.9	9.5
90	DRUG & PROPRIETARY	$228,234,422	$258,167,311	$200,932,746	13.1	-22.2
91	LIQUOR STORES	$49,084,941	$57,729,360	$63,652,727	17.6	10.3
92	USED MERCHANDISE	$9,009,584	$9,842,038	$12,829,670	9.2	30.4
93	MISC SHOPPING GOODS STORES	$209,938,025	$233,341,174	$252,183,941	11.1	8.1
94	NONSTORE RETAILERS	$21,442,577	$21,539,038	$29,381,998	0.4	36.4
95	FUEL & ICE DEALERS	$9,417,771	$10,873,347	$14,770,722	15.5	35.8
96	FLORISTS CIGAR & MISC	$54,118,782	$58,506,558	$67,065,883	8.1	14.6
97	BANKING	$6,227,818	$7,028,112	$8,007,683	12.9	13.9
98	CREDIT AGENCIES	$15,638,752	$18,854,859	$23,820,110	20.6	26.3

TABLE 25 (Continued)

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
CALENDAR YEARS 1979 THROUGH 1981
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1979	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	% CHANGE 1979-80	% CHANGE 1980-81
99	SECURITY COMMODITY BROKERS	$211,625	$284,848	$256,994	34.6	-9.8
100	INSURANCE CARRIERS	$643,361	$664,787	$692,750	3.3	4.2
101	INSURANCE AGENTS BROKERS & SERVICES	$198,245	$413,977	$309,971	108.8	-25.1
102	REAL ESTATE	$9,247,995	$8,357,937	$9,129,468	-9.6	9.2
103	HOLDING & OTHER INVESTMENT OFFICES	$1,694,647	$1,764,272	$2,300,545	4.1	30.4
104	NONDISCLOSABLE OR SIC UNCODED	.	.	$17,836	.	.
105	HOTELS & OTHER LODGING	$127,529,277	$143,541,110	$164,703,559	12.6	14.7
106	LAUNDRY CLEANING & GARMENT	$27,306,798	$27,674,113	$30,472,332	1.3	10.1
107	PHOTOGRAPHY	$7,747,536	$9,093,036	$8,634,140	17.4	-5.0
108	BEAUTY SHOPS	$2,017,098	$2,039,161	$2,333,197	1.1	14.4
109	BARBER SHOPS	$531,201	$942,326	$514,199	77.4	-45.4
110	SHOE REPAIR	$2,144,945	$2,611,310	$2,831,087	21.7	8.4
111	FUNERAL SERVICES & CREMATORIES	$6,943,593	$7,509,534	$8,567,972	8.2	14.1
112	MISC PERSONAL SERVICES	$3,472,797	$3,908,180	$4,434,385	12.5	13.5
113	ADVERTISING	$1,744,638	$1,993,165	$2,007,721	14.2	0.7
114	MAILING REPRODUCTION STENOGRAPHIC	$6,532,563	$9,513,532	$11,966,940	45.6	25.8
115	SERVICE TO BUILDINGS	$499,518	$1,037,308	$2,335,119	107.7	125.1
116	NEWS SYNDICATES	$198,428	$79,384	$83,064	-60.0	4.6
117	PERSONNEL SUPPLY	$348,879	$530,544	$531,229	52.1	0.1
118	COMPUTER & DATA PROCESSING	$7,898,835	$11,993,407	$19,917,176	51.8	66.1
119	MISC BUSINESS SERVICES	$95,904,440	$115,415,190	$169,503,206	20.3	46.9
120	AUTOMOTIVE RENTAL	$60,635,672	$65,447,187	$76,198,739	7.9	16.4
121	AUTOMOTIVE PARKING	$127,975	$111,499	$95,552	-12.9	-14.3
122	AUTOMOTIVE REPAIR SHOPS	$102,104,749	$112,232,729	$127,236,366	9.9	13.4
123	AUTOMOTIVE SERVICE EXCEPT REPAIR	$3,645,838	$4,880,071	$5,419,697	33.9	11.1
124	ELECTRICAL REPAIR	$50,432,339	$41,692,812	$51,792,819	-17.3	24.2
125	WATCH CLOCK JEWELRY REPAIR	$560,939	$732,761	$1,553,104	30.6	112.0
126	REUPHOLSTERY & FURNITURE REPAIR	$6,278,276	$7,244,239	$6,200,224	15.4	-14.4
127	MISC REPAIR SHOPS	$29,864,474	$34,085,911	$40,020,956	14.1	17.4
128	MOTION PICTURES	$30,834,220	$37,082,854	$36,945,771	20.3	-0.4
129	AMUSEMENT & RECREATION	$38,598,796	$43,646,543	$42,290,800	13.1	-3.1
130	HEALTH SERVICES	$13,968,043	$15,624,686	$18,891,977	11.9	20.9
131	LEGAL SERVICES	$428,011	$415,187	$170,151	-3.0	-59.0
132	EDUCATIONAL SERVICES	$18,751,590	$20,082,048	$19,489,012	7.1	-3.0
133	SOCIAL SERVICES	$183,968	$131,783	$467,513	-28.4	254.8
134	MUSEUMS BOTANICAL ZOOLOGICAL GARDENS	$538,462	$659,735	$628,143	22.5	-4.8
135	MEMBERSHIP ORGANIZATIONS	$9,509,297	$10,144,475	$10,648,468	6.7	5.0
136	PRIVATE HOUSEHOLDS	$113,754	$95,990	$101,855	-15.6	6.1
137	ENGINEERS ACCOUNTANTS ETAL	$4,564,547	$11,233,505	$6,051,527	146.1	-46.1
138	NONDISCLOSABLE OR SIC UNCODED	.	.	$827,124	.	.
139	EXECUTIVE LEGISTATURE&GENERAL	$33,355,212	$40,143,334	$43,830,842	20.4	9.2
140	JUSTICE PUBLICORDER&SAFETY	$18,148	$10,561	$93,838	-41.8	788.5
141	FINANCE TAXATION MONETARYPOLICY	$5,980	$41,780	$5,202	598.7	-87.5
142	ADMIN HUMAN RESOURCES	$2,405	$2,442	$3,366	1.5	37.8
143	ENVIRONMENTAL QUALITY & HOUSING	$588,127	$2,604,885	$3,004,921	342.9	15.4
144	ADMIN OF ECONOMIC PROGRAMS	$283	.	$22,521	.	.
145	NONDISCLOSABLE OR SIC UNCODED	.	.	$1,032	.	.
146	PRIVATE VEHICLE SALES-OWED &PAID	$164,904,293	$148,750,340	.	-9.8	.
147	PRIVATE VEHICLE SALES - NET DIFFERENCE	$126,298	$138,318	$176,536,548	9.5	128E3

TABLE 25 (Continued)

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
CALENDAR YEARS 1979 THROUGH 1981
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES CY 1979	GROSS RETAIL SALES&PURCHASES CY 1980	GROSS RETAIL SALES&PURCHASES CY 1981	% CHANGE 1979-80	% CHANGE 1980-81
148	REFUNDED AMOUNTS WITH NO SIC	$-59,740,238	$-26,291,713	$-7,904,827	-56.0	-69.9
149	OCCASIONAL RETAIL SALES	$14,941,256	$17,419,370	$18,854,572	16.6	8.2
150	NONDISCLOSABLE OR SIC UNCODED	$394,257,410	$370,743,398	$19,847,219	-6.0	-94.6
		$8,130,641,366	$8,691,178,429	$9,856,858,712		

APPENDIX B

SUMMARY OF EXCISE TAXES AND FEES ADMINISTERED BY THE STATE TAX COMMISSION

AUTOMOBILE DRIVER EDUCATION TAX

Rate of tax:	$2.00 upon first registration by the owner of each motor vehicle each year.
Applicable to:	Owner or operator.
Disposition of Revenue:	Automobile driver education account within uniform school fund.
Citations:	Section 41-1-144 through 41-1-146. U.C.A. 1953.

BEER TAX

Rate of Tax:	$4.12 per bbl. on all beer: 31 gallon barrel standard measure; licensing under jurisdiction of Utah Liquor Control Commission.
Applicable to:	All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.
Disposition of Revenue:	State general fund.
Citations:	Section 32-6-1 to 32-6-19, U.C.A., 1953.

CIGARETTE AND TOBACCO PRODUCTS TAX

Rate of Tax:	12¢ per package of 20 cigarettes weighing less than 3 lbs. per 1,000. 24¢ per package of 20 cigarettes weighing more than 3 lbs. per 1,000. $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at the rate of 25% of manufacturer's sale price. 4% discount allowed on stamp purchase in excess of $25.
Applicable to:	Sale, use, storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes. Quarterly returns required of dealers liable for payment of tax on other tobacco products.
Disposition of Revenue:	State general fund.
Citations:	Section 59-18-1 to 59-18-19, U.C.A., 1953.

CORPORATION FRANCHISE TAX

Rate of Tax:	Four percent of net income allocated to Utah; $25.00 minimum tax.
Applicable to:	Corporations having income allocable to Utah or exercising corporate franchise in state. Tax is imposed for privilege of doing business in Utah. Special provisions for agriculture cooperatives and small business corporations.
Disposition of Revenue:	Uniform school fund.
Citations:	Sections 59-13-1 to 59-13-64, and Sections 59-13-78 to 59-13-97, U.C.A., 1953.

CORPORATION INCOME TAX

Rate of Tax:	Four percent of net income allocated to Utah.
Applicable to:	Corporations deriving income from sources within Utah and not subject to the corporation franchise tax.
Disposition of Revenue:	Uniform school fund.
Citations:	Sections 59-13-65 through 59-13,72, U.C.A., 1953.

INDIVIDUAL INCOME TAX

Rate of Tax:	Graduated rate for single taxpayers 2¾% on the first $750, to 7¾% on $7,500. Income over $4,500, at 7¾ + Married filing separate 2¾ on first $750, to 7¾% on income over $9,500. Married filing jointly 2¾% on first $1,500, to 7¾% on income over $7,500. Federal provisions applicable.
Applicable to:	Resident individuals and fiduciaries having gross income exceeding statutory amounts; nonresident individuals and fiduciaries having defined earnings within Utah; employers liable for employees withholding tax at a percentage (fixed by Tax Commission) of federal withholding requirement or according to Commission optional tables; monthly withholding tax prepayments required upon Commission order.
Disposition of Revenue:	Uniform school fund.
Citations:	Sections 59-14A-1 to 59-14A-96, U.C.A., 1953.

INHERITANCE TAX

Rate of Tax:	Utah inheritance tax is the amount of the state death tax credit claimed on the Federal estate tax return. Safe deposit box inventories, waivers of lien, and inheritance tax appraisals not required.
Applicable to:	Estates required to file a federal estate tax return; non-resident estate must prorate the death tax credit.
Disposition of Revenue:	State general fund.
Citations:	Sections 59-12A-1 to 59-12A-15, U.C.A., 1953.

INSURANCE PREMIUM TAX

Rate of Tax:	Two and one-fourth percent of net premiums upon property and risks located in Utah subject to retaliatory provisions, plus an additional 1% of total premiums on Workman's Compensation and occupational disease insurance.
Applicable to:	Every insurance company doing business in Utah.
Disposition of Revenue:	State general fund, fireman's pension fund and combined injury and benefit fund.
Citations:	Sections 31-14-4 to 31-14-9, 31-21-2 to 31-21-19 and 35-1-68.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: Three-fourths of 1% of purchase price on same transactions as the state sales and use tax laws: Tax Commission acts as agent for local governmental units.

Applicable to: Same base as state sales and use tax. Retailers liable for tax collections. Purchasers liable for payment of tax on private sales of motor vehicles at time of registration.

Disposition of Revenue: To the county, city, or town which levies the tax.

Citations: Sections 11-1-1 to 11-9-11, U.C.A., 1953.

LOCAL TRANSIT AUTHORITY TAX

Rate of Tax: One-fourth of 1% of purchase price on same transactions as the state sales and use tax laws apply; Tax Commission acts as agent for local governmental units.

Applicable to: Transactions in counties and municipalities where voters have approved imposition of tax to finance local bus service. Retailers and purchasers liable under same conditions as applicable for sales and use taxes.

Disposition of Revenue: Utah Transit Authority or local transit district.

Citations: Section 11-9-4.

MINE OCCUPATION TAX

Rate of Tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 2% applicable to products of oil and gas wells; value fixed at place produced; $50,000 annual exemption.

Applicable to: Occupation of mining ore or metals or producing oil or gas.

Disposition of Revenue: State general fund.

Citations: Sections 59-5-66 through 59-5-85, U.C.A., 1953.

MOTOR FUEL TAX

Rate of Tax: Motor Fuel—11¢ per gallon. Motor Fuel for boats—11¢ per gallon. Aviation Fuel—4¢ per gallon. Gasahol—6¢ per gallon. 2% evaporation allowance.

Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission.

Disposition of Revenue: Transportation fund, motor boat fuel fund and aeronautical fund.

Citations: Sections 41-11-1 through 41-11-47, U.C.A., 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

Rate of Tax: Annual license fees; new motor vehicle dealer's license, $80.00; used motor vehicle dealer's license, $70.00; new motorcycle, motor scooter and small trailer dealer's license, $60.00; motor vehicle manufacturer's license, $60.00; dismantler's license, $50.00; motor vehicle crusher's license, $60.00; motor vehicle remanufacturer's license, $60.00.

Applicable to: Persons, businesses or conditions stated above.

Disposition of Revenue: State general fund.

Citations: Sections 41-3-2 thorugh 41-3-27, U.C.A., 1953.

MOTOR VEHICLE CONTROL FUND

Rate of Tax: Fees for motor vehicle certificates of title, $2.00 duplicate certificates of title or registration, $2.00.

Applicable to: Owners or operators.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-133, 41-1-137 and 41-1-141, U.C.A., 1953.

MOTOR VEHICLE REGISTRATION

Rate of Tax: Fees including reflectorized plate charges are ten dollars for ordinary passenger cars; $7.50 for motorcycles; commercial vehicles on gross laden weight schedules ranging from $12.50 to $555.00, for combinations of weight from 6,000 lbs. to 78,000 lbs.; farm trucks ranging from $12.50 to $115.00, for combinations of 6,000 lbs. to 42,000 lbs.; trailers over 750 lbs. $8.00, less than 750 lbs.—$5.50; some fees are reduced for periods of less than one year.

Applicable to: Owner or operator.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-1 to 41-1-141, U.C.A., 1953.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Tax: Percentage of Utah miles traveled multiplied by equivalent tax according to weight.

6,000-18,000 lbs.	$100 equivalent tax
18,001-33,000 lbs.	200 equivalent tax
33,001-48,000 lbs.	300 equivalent tax
48,001-63,000 lbs.	450 equivalent tax
63,001 lbs. or over	600 equivalent tax

Temporary 96 hour permit—$20.00 for single units and $40.00 for multiple units.

Applicable to: Qualified nonresident commercial motor vehicle operators in lieu of annual registration.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-1-88, U.C.A., 1953.

SALES TAX

Rate of Tax: Four percent of retail sales and rentals of tangible personal property; 4% of retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas and heat utility service, hotel and motel accommodations and certain other services; extensive exemption provisions, retailer license issued without fee.

Applicable to: Retail sale of tangible personal property and services listed above. Vendor collects the tax except that purchaser of a motor vehicle from a

person other than a licensed dealer is liable for the payment of the tax at the time of registrations.

Disposition of Revenue: State general fund.

Citations: Sections 59-15-1 through 59-15-22, U.C.A., 1953.

SCHOOL LUNCH TAX

Rate of Tax: Eight percent of retail sales price of wines and distilled liquors sold by liquor control commission.

Applicable to: Sales of wines and liquors. Collected at time of sale.

Disposition of Revenue: Uniform school fund to be apportioned to local board of education for school lunches.

Citations: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

Rate of Tax: Eleven cents per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; 4 cents per gallon for aircraft fuel.

Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users and user-dealers.

Disposition of Revenue: Transportation fund.

Citations: Sections 41-11-49 through 41-11-76, U.C.A., 1953.

TRANSIENT ROOM TAX

Rate of Tax: Up to 3% as fixed by county ordinance, of defined accommodation charges; Tax Commission acts as agent for counties.

Applicable to: Persons doing business as motor courts, motels and hotels.

Disposition of Revenue: Counties which impose this tax to establish, promote and finance recreational tourist and convention promotion bureaus.

Citations: Section 17-31-7, U.C.A., 1953.
As enacted by Chapter 35, Laws of Utah, 1965.

USE TAX

Rate of Tax: Four percent of amount paid for tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase and services of repair, renovation and certain installations of tangible personal property.

Applicable to: Transaction indicated above. Licensed vendors liable for collection of tax; purchasers liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: State general fund.

Citations: Sections 59-16-1 through 59-16-25, U.C.A, 1953.
As amended by Chapter 163, Laws of Utah, 1967; Chapter 14, First Special Session, Laws of Utah, 1969. Effective July 1, 1969.

APPENDIX C

PROPERTY TAXATION OF POWER COMPANIES

DEFINITION OF POWER COMPANY

A power company produces, generates, transmits, delivers, or furnishes electricity for light, heat, or power.

AGENCY RESPONSIBLE FOR ASSESSMENT

The State Tax Commission must assess power lines and plants, when they are operated as a unit in more than one county, and all property of public utilities whether operated within one county or more. (59-5-3)

Currently the State Tax Commission assesses power companies operating in one county, because it is presumed they are public utilities.

Power plants owned by muncipalities are exempt from ad valorem taxes; however, Provo City which bought a portion of Utah Power & Light's Hunter plant, pays a fee in lieu of tax equivalent to what the ad valorem tax would be. Section 54-9-5 Utah Code Annotated provides that any city acquiring an interest in facilities necessary to the generation, transmission or distribution of electric power by thermal means may contract with a county to pay to the county in which the facilities are located, an annual fee in lieu of ad valorem property taxes based upon the assessed valuation of the percentage of the ownership share of the city.

HOW POWER COMPANIES ARE ASSESSED

Three indicators of value are used to estimate the fair cash value of Utah Power & Light. These three valuation methods and the percentage of weight applied to each is as follows:

Cost	50%
Income	45%
Stock & Debt	5%

The stock & debt indicator of value is not used for any power company other than Utah Power & Light. For most other power companies, equal weight is given the cost and capitalized net income indicators of value.

The unitary approach is used in valuating interstate power companies; this means the value of the entire company is determined, whether it spans over several counties or several states. The value of the total company is then allocated to Utah and the values in various counties are then apportioned to the taxing districts.

COST APPROACH

Net book value, which is original cost minus depreciation, is used. Original cost is used rather than replacement cost, because original costs are utilized in the determination of the rate base for regulation purposes. A public utility can earn no more than its rate base times the allowed rate of return. Since the utility can earn no more than its original cost less depreciation times rate of return, the value of the utility can be no more than the original costs.

CAPITALIZED NET INCOME

Simply stated, capitalized net income = net income – capitalization rate. Although the formula is simple, the procedures for determining net income and the capitalization rate are lengthy and complicated.

An appropriate income stream is not derived by merely subtracting expenses from gross income. That is only one net income figure which may be considered. Other income additives are calculated by including the present value of construction work in progress in the income stream, and/or by projecting net income based on performance ratios. Projections of income are computed for growth utility companies because their net income for the previous year would not be a reliable estimate of future income.

The first net income figure mentioned above is derived in the following manner:

—Operating Revenue
—Operating Expenses
—Depreciation (Federal Energy Regulatory Commission Rates)
—Taxes other than Income
—Federal and State Income Tax
—Provision for Deferred Income Taxes
—Investment Tax Credit

= Net Operating Income

In determining the net income of Utah Power & Light, twelve estimations were computed. The assessor judged what an accurate figure should be based on the twelve estimations.

The net income figure for other power companies may be the past year's net operating income, a three-year or five-year average of net income, or a three-year or five-year weighted average.

CAPITALIZATION RATE

A capitalization rate is computed for Utah Power & Light and one or more points are added to derive the capitalization rate for the small power companies which are also associated with greater risk.

The band of investment method is used in calculating the capitalization rate.

	Example
1. The first step is to determine the capital structure of the company—the percentage of debt and the percentage of equity.	Debt = 40% Equity = 60%
2. Secondly a bond yield must be estimated. The average weekly yield on public utility bonds as reported by Moody's is considered along with the direction of the yield.	Average weekly yield = 11% Direction: rising Estimated bond yield = 12%
3. An estimated stock yield is computed. The assessor creates a sample of A, AA, and AAA rated power companies. The price earnings ratios of their stocks are converted to rates of return. UP & L's rate of return is compared to other rates of return and a stock yield is chosen which best reflects the rate of return demanded by investors.	UP & L = 15% A = 18% AA = 15% AAA = 13% Estimated stock yield = 15%
4. The estimated bond yield is multiplied by the percentage of debt and the estimated stock yield is multiplied by the percentage of equity. The sum of these two figures is the capitalization rate.	12 × .40 = 4.8 15 × .60 = 9 13.8% = capitalization rate

STOCK AND DEBT METHOD

This market value indicator is designed to measure value of securities and debt supported by underlying property. The method is generally considered a direct substitute for sales value of the properties themselves.

The basic approach consists of the use of representative price levels applied to the number of outstanding shares of stock and units of debt. The reasoning is that a purchase of all interests represents essentially an acquisition of all assets.

TAXPAYER'S STATEMENT

To save paperwork by the power companies, for property tax purposes they submit to the State Tax Commission a copy of their report to the Federal Energy Regulatory Commission. The FERC report is deemed fairly reliable because FERC auditors are constantly auditing utilities.

ALLOCATION

After a unitary assessment is made of a power company operating in more than one state, the next step is to allocate the portion of the total value belonging to Utah. To illustrate this process, the allocation of a fictional company is provided below. The name of the company is Four Corners Electric Company. It operates in Utah, New Mexico, Colorado, and Arizona.

1. Compute unitary value.	Net Book Value × 50% = 1,000,000 × 50% = 500,000 Capitalized Net Income × 45% = 950,000 × 45% = 427,500 Stock and Debt Value × 5% = 900,000 × 5% = 45,000 = Unitary Value = $972,500
2. A separate valuation of the entire company is calculated based on historical cost and adjusted for production and sales. The method of valuation for allocation purposes illustrated is similar to the method used with Utah Power & Light.	**Production Plants** 75% × historical cost 10% × capacity 15% × kilowatt hours generated **Distribution Plants** 50% × historical cost 10% × kilowatt hours sold 40% × gross revenue **Other Plants** —100% historical cost Transmission General offices Construction work in progress Plant held for future use Materials and supplies Steam heat
3. Since this valuation is constructed by summing the values of plants and equipment, it is easy to separate out the value located in Utah.	Production Plants = $372,500 Distribution Plants = 300,000 + Other Plants = 200,000 Value of Plants in Total Company = $872,500 Production Plants in Utah $ 0 Distribution Plants in Utah 100,000 + Other Plants in Utah = 0 Value of Plants in Utah = $100,000

4. The percentage of plant value located in Utah is calculated.

$$\frac{\$100,000}{\$872,500} = 11.5\% = \text{Percent of plant in Utah}$$

5. This percentage is multiplied by the total value derived by the unitary valuation method. The resulting amount is value allocated to Utah.

$\$972,500 \times 11.5\% = \$111,837.50 =$ Value Allocated to Utah

APPORTIONMENT

The value allocated to Utah is multiplied by 20% to determine the assessed value of the company in Utah.

Value of Four Corners Allocated to		Assessed Value of Four Corners
$111,837	× 20% =	$22,367

The next task is to apportion the assessed value to the various counties. This procedure involves several steps. The example of Four Corners Electric Company will continue.

1. The state Tax Commission has an appraiser appraise the market value of the company's land and major buildings.

2. The market values of the land and major buildings is each multiplied by 20% to determine the assessed values of the land and buildings any statutory adjustments necessary for equalization.

Market Value of Land		Assessed Value
$10,000	× 20% =	$2,000

Market Value Major Buildings		Assessed Value
$40,000	× 20% =	$8,000

3. The assessed value of the land and major buildings is subtracted from the total assessed value in Utah to determine the assessed value of remaining personal property.

$22,367
− 2,000
− 8,000
= $12,367 = Assessed value of the remaining personal property.

4. The power companies submit returns to the State Tax Commission which list all their land, buildings, and other personal property, their locations, and original costs. From these returns the state assessor computes total cost of all property, cost of land, and cost of the major buildings.

Cost of Total Property = $100,000
Cost of Land = 7,000
Cost of Major Buildings = 25,000

5. The land cost and major building cost are subtracted from the total cost to calculate cost of the remaining personal property.

$100,000
− 7,000
− 25,000
= $ 68,000 = Cost of remaining personal property and major buildings

6. The assessed value of the remaining personal property and buildings is divided by the cost of the remaining personal property and buildings to compute a percentage. This figure shows how the assessed value of the remaining personal property compares to the cost of the remaining property. The assessed value is a percentage of the cost.

$$\frac{\$12,367}{\$68,000} = 18.1\%$$

Assessed value = 18.1% of the cost

7. This percentage is multiplied by the cost for each remaining item of personal property and the cost of buildings which were not appraised.

Cost of Computer		Assessed Value of Computer
$4,000	× 18.1% =	$724

8. The assessed values of the land, major buildings, and remaining personal property and buildings are then apportioned to the counties according to the locations of the properties.

The task of apportioning each item of Utah Power & Light's property is monumental. To ease the burden of the State Tax Commission, the company has agreed to apportion the assessed values themselves. The State Tax Commission provides UP & L with the assessed value of the land and major buildings and the percentage to multiply with the cost of the remaining items of personal property.

COMPARISON OF METALLIFEROUS, NON-METALLIFEROUS, AND OIL AND GAS ASSESSMENT IN BRIEF

Metalliferous	Non-Metalliferous	Oil and Gas
Revenue from Ore Produced and Sold + Value of Ore Produced but not Sold	Revenue from Minerals Sold + Value of Self-Consumed Minerals + All Other Sources of Income	Revenue from Oil and Gas Sold + Value of Unsold Oil and Gas – Windfall Profits Tax
= Gross Proceeds	= Gross Income	= Gross Realization
– Wages, Salaries of Management (Corporate Officers excluded) – Payroll Taxes and Benefits – Supplies, Tools, Power – Maintenance and Repair – Office, Engineering – Assaying, Sampling, Milling, Concentrating[1] – Transportation of Ore – Workmen's Compensation – Depreciation (Same as Federal Return) – Utah State and Local Taxes – State Unemployment	– Wages, Salaries of Management (Including % of Corporate Salaries Pertaining to Utah) – Payroll Taxes and Benefits – Supplies, Tools, Power – Maintenance and Repair – Office, Engineering – Assaying, Sampling, Treatment – Transportation of Minerals – Workmen's Compensation – Depreciation (Straight Line) – Taxes (Excluding Federal and State Income Taxes) – Legal Fees – Royalties – Depletion – General Insurance – Development Expenses	– Compression Charges (when applicable)
= Net Proceeds	= Net Income for Ad Valorem	= Value at Well
2 × 3-Year Average Net Proceeds[2] + $10/Acre + 20% Value of Fee Land + 20% Value of Machinery and Improvements	5-Year Average of Net Income – Capitalization Rate (Safe Rate + Risk Rate + Tax Factor + Liquidity Factor) × Assessment Level	Value at Well × Percentage of non-Exempt Ownership Interests × 80% + Value of Well Equipment[5] × 20% + 20% of Value of Buildings
= Assessed Value	= Assessed Value[3]	= Assessed Value

[1]Milling and further treatment is not deducted if the facilities are used exclusively for the mine owner's use. (i.e., Kennecott)

[2]The value of net proceeds never is less than 0.

[3]The assessed value can never be less than the value of a non-producing mine. In the event the capitalized net income method leads to a value less than a non-producing mine, then the assessed value is equivalent to 20% of the fair cash value of the land, machinery, and improvements.

[4]Typically oil and gas properties are located on government land and a 12.5% royalty is paid.

[5]Flat well schedules are set for flowing and pumping wells.